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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION

BUREAU OF ACCOUNTS

FIFTY-FIRST REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR THE YEAR ENDING DECEMBER 31, 1965

BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION





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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
BOSTON, SEPTEMBER 16, 1969

As Commissioner of Corporations and Taxation, I submit herewith the Fifty-first report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1965.

This report was prepared under the direction of Arthur H. MacKinnon, Director of Accounts, presenting data relative to the finances of the municipalities of the Commonwealth having a population of 10,000 or over and statistics relating to the debt of all cities and towns on December 31, 1965. The tabulations were compiled from returns made by city and town officials.

CLEO F. JAILLET
Commissioner of Corporations and Taxation

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES — 1965

HON. CLEO F. JAILLET, *Commissioner of Corporations and Taxation,*
Boston

SIR:—

I submit herewith the Fifty-first Report on the Statistics of Municipal Finances. The information presented is gathered from the classified receipts and expenditures for the year 1965 returned by the accounting officers of cities and towns on schedules furnished by the Director of Accounts in accordance with Section 43 of Chapter 44 of the General Laws. These returns are edited in the office by comparison with printed reports of the cities and towns and the audits made by the Bureau of Accounts.

The body of the report is divided into two parts: — Part I, 39 Cities, and Part II, 91 Towns having a population over 10,000. Each group is arranged in order of the population established by the State census of 1965.

Tables are presented in each group reporting the revenue and non-revenue receipts and expenditures in the year 1965, Table I, and the detail of debt issued and paid, Table II.

The terms "revenue" and "non-revenue" are used in the sense defined in Chapter 44 of the General Laws as amended by Chapter 358 of the Acts of 1946. "Revenue" is defined as receipts from (1) the exercise of governmental power of taxation and police control; (2) donations, gifts, grants, and subvention for governmental use; (3) performing services for compensation and from the operation and management of productive enterprises, investments, and properties of government. "Non-revenue" receipts consist of receipts from the sale or disposal of capital assets, from loans, refunds, and various temporary transactions.

The term "outlays" represents expenditures for purchase of land, construction of permanent improvements; and purchases of additional equipment which may be expected to last over a period of years, regardless of whether the appropriation was made from loans, grants, or taxation.

State and county assessments have been classified as one item. In previous reports these payments were classified by purpose.

DEBT

The total funded debt issued by the 39 cities and 312 towns in the commonwealth in 1963, 1964, and 1965, classified by purpose, is shown in the table on page 3.

The net funded debt outstanding on December 31, 1965 for all cities and towns and the ratio of this debt to valuation is shown on pages 4-11.

The total assessed valuation, net funded debt, and ratio of net debt to valuation for all cities and towns for selected years since 1920 is shown on page 12.

The total gross debt, sinking funds held, and net debt for all cities and towns, classified as to general and enterprise purposes, for selected years since 1920, is shown on page 12.

CERTIFICATION OF NOTES

The number of notes certified for towns, counties, and districts by this Bureau in 1965 was 2,967 representing a total value of \$178,997,527. Of this number 1,698 notes representing a value of \$173,278,315 were for temporary loans, and 1,269 notes representing a value of \$5,719,212 were for funded debt.

CONCLUSION

The office continues to serve the public by giving statistical presentations of the cost of government, by the certification of notes for towns, counties, and districts; and by the auditing of municipal, county, and district accounts, and the installation of accounting systems. The director and assistant directors give advice and information regarding the duties of financial officers of the municipalities, and give assistance to them in regard to the financial problems of the municipalities when requested.

More detailed statistical compilations relative to receipts and payments, tax rates, debt authorizations and issues, outstanding debt, and other related matters are frequently requested and gladly furnished.

Respectfully submitted,

ARTHUR H. MACKINNON
Director of Accounts

BOSTON

SEPTEMBER 16, 1969

Purposes of Funded Debt Issued in 1963, 1964, and 1965

	1963	1964	1965
Highways and Bridges	\$5,736,500	\$6,621,000	\$6,580,900
Sewers, Surface Drainage	18,762,000	14,379,700	14,937,640
School Buildings	71,360,456	65,046,725	66,144,200
Land and Buildings (other than schools)	4,605,500	20,356,000	9,809,000
Building Remodeling	3,306,455	5,905,500	3,160,000
Departmental Equipment	1,113,440	1,881,177	2,396,444
Municipal Relief	955,000	6,759,000	2,413,500
Final Judgement	87,867	498,108	42,000
Emergency	40,000	—	—
Off-Street Parking	3,288,000	847,000	1,131,000
Funding	236,000	—	440,000
Electric	708,000	658,000	2,900,000
Water	7,666,780	11,932,423	13,330,646
Airport	250,000	155,000	—
Recreation	934,500	529,000	—
Swimming Pool	—	—	325,000
Urban Redevelopment	978,000	1,785,000	4,854,000
Harbor Development	375,000	—	230,000
Rivers and Harbors	83,000	—	40,000
Incinerator	—	1,300,000	—
Cemetery	—	60,000	—
Golf Course	—	—	150,000
Dikes	—	—	50,000
Skating Rink	—	—	120,000
	\$120,486,498	\$138,713,633	\$129,054,330

Net Debt, December 31, 1965, and Ratio of Net Debt to Valuation: Cities

CITIES	Population 1965	Valuation, 1965, including Motor Vehicles	NET DEBT, DECEMBER 31, 1965			RATIO OF NET DEBT TO VALUATION				
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total	
			Inside Limit	Outside Limit						Total
ATTLEBORO	28,690	\$139,479,391	\$1,077,000	\$4,302,000	\$5,379,000	\$1,406,000	\$6,785,000	3.85	1.01	4.86
BEVERLY	38,135	73,275,495	1,155,000	7,218,000	8,373,000	1,190,000	9,563,000	11.43	1.62	13.05
BOSTON	616,326	1,623,551,065	52,039,864	59,015,000	111,054,864	—	111,054,864	6.84	—	6.84
BROCKTON	83,499	165,189,636	2,485,000	14,365,000	16,850,000	4,649,000	21,499,000	10.20	2.81	13.01
CAMBRIDGE	92,677	94,867,838	335,000	5,860,000	6,195,000	240,000	6,435,000	2.10	0.08	2.18
CHELSEA	57,939	27,939,248	1,335,000	250,000	1,585,000	—	1,585,000	2.74	—	2.74
CHICOPEE	58,377	97,061,840	1,401,000	4,366,000	5,767,000	1,226,500	6,993,500	5.94	1.27	7.21
EVERETT	43,410	147,583,674	1,735,000	500,000	2,235,000	—	2,235,000	1.51	—	1.51
FALL RIVER	98,053	147,465,276	2,220,000	2,479,445	4,699,445	604,555	5,304,000	3.19	0.41	3.60
FITCHBURG	43,087	84,172,630	1,386,000	2,395,000	3,781,000	718,000	4,499,000	4.49	2.76	7.25
GARDNER	20,463	40,564,457	501,000	420,000	921,000	—	921,000	2.27	—	2.27
GLOUCESTER	26,744	68,743,634	1,275,000	2,237,000	3,512,000	800,000	4,312,000	5.11	1.16	6.27
HAVERTHILL	43,249	94,875,468	935,000	5,099,000	6,034,000	195,000	6,229,000	6.36	0.21	6.57
HOLYOKE	62,636	123,421,092	1,229,000	8,732,000	9,961,000	7,874,000	17,835,000	8.07	6.38	14.45
LAWRENCE	69,070	114,663,841	2,175,000	3,363,000	5,538,000	1,163,000	6,701,000	4.83	1.01	5.84
LEOMINSTER	29,729	62,931,763	1,174,000	6,144,000	7,318,000	3,116,000	10,434,000	11.63	4.95	16.58
LOWELL	86,535	163,468,905	4,952,000	7,553,000	12,505,000	2,280,000	14,785,000	7.65	1.39	9.04
LYNN	92,653	163,010,052	3,754,000	5,269,000	9,023,000	80,000	9,103,000	5.53	0.05	5.58
MALDEN	56,142	118,874,603	1,809,000	6,525,000	8,334,000	110,000	8,444,000	7.01	0.09	7.10
MARLBOROUGH	33,591	40,181,803	1,402,000	4,995,000	6,397,000	1,415,000	7,812,000	15.92	3.52	19.44
MEDFORD	60,429	138,385,489	2,203,000	455,000	2,658,000	—	2,658,000	1.92	—	1.92
MELROSE	32,105	66,729,239	855,000	1,245,000	2,100,000	—	2,100,000	3.15	—	3.15
NEW BEDFORD	100,176	183,725,606	4,029,744	8,850,744	12,880,488	1,719,000	14,599,488	4.82	0.93	5.75
NEWBURYPORT	14,732	33,531,592	1,250,000	1,635,000	2,885,000	187,000	3,072,000	5.25	0.56	5.81
NEWTON	88,514	366,502,633	7,309,000	8,350,000	15,659,000	35,000	15,694,000	4.27	0.01	4.28
NORTH ADAMS	19,805	37,007,237	856,000	2,150,000	2,906,000	544,000	3,450,000	7.04	1.47	8.51
NORTHAMPTON	27,062	51,121,446	467,000	2,150,000	2,617,000	30,000	2,647,000	5.12	0.06	5.18
PEABODY	41,781	85,452,428	845,000	10,188,000	11,033,000	1,588,500	12,621,500	12.91	1.86	14.77
PITTSFIELD	56,511	146,180,243	800,000	11,690,000	12,490,000	1,870,000	14,360,000	8.54	1.28	9.82
QUINCY	87,158	212,135,578	6,306,000	8,020,000	14,326,000	40,000	14,366,000	6.75	0.02	6.77
REVERE	42,394	96,413,457	1,672,000	930,000	2,602,000	158,000	2,760,000	2.70	0.16	2.86
SALEM	40,112	108,155,478	1,250,000	559,000	1,809,000	30,000	1,839,000	1.67	1.37	3.04
SOMERVILLE	86,332	157,868,527	2,214,000	2,355,000	4,569,000	9,886,000	14,455,000	2.89	0.02	2.91
SPRINGFIELD	165,520	609,942,637	16,251,000	12,220,000	28,471,000	9,886,000	38,357,000	4.67	1.62	6.29
TAUNTON	42,018	64,008,469	760,000	1,823,000	2,583,000	6,035,000	8,618,000	4.03	9.43	13.46
WALTHAM	57,134	162,415,227	4,622,000	7,149,000	11,771,000	262,000	12,033,000	7.25	0.16	7.41
WESTFIELD	28,020	64,803,386	1,031,400	3,442,000	4,473,400	662,000	5,135,400	6.90	1.06	7.96
WOBURN	33,149	86,633,364	1,190,000	9,386,000	10,576,000	1,425,000	12,001,000	12.21	1.85	13.85
WORCESTER	180,341	430,772,110	16,041,000	19,415,000	35,456,000	3,485,000	38,941,000	8.23	0.81	9.04
39 Cities	2,835,457	\$6,923,105,857	\$153,202,008	\$258,670,445	\$411,872,453	\$58,847,555	\$470,720,008	5.95	0.85	6.80

Net Debt, December 31, 1965, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population

Towns, (Over 5,000 Population)	Valuation, 1965, including Motor Vehicles	NET DEBT, DECEMBER 31, 1965				RATIO OF NET DEBT TO VALUATION			
		GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise		
		GENERAL DEBT							
		Inside Limit	Outside Limit					Total	
Abington	11,790	\$40,351,390	\$210,000	\$2,810,000	\$3,020,000	\$3,249,000	7.48	0.57	8.05
Acton	10,188	22,724,479	257,000	1,155,000	1,412,000	1,412,000	6.21	—	6.21
Acushnet	6,717	7,601,943	84,000	515,000	599,000	616,000	7.88	0.22	8.10
Adams	12,703	47,429,737	130,000	150,000	280,000	280,000	0.59	—	0.59
Agawam	17,484	41,287,557	1,179,000	1,455,000	2,634,000	2,634,000	6.38	—	6.38
Amesbury	11,617	29,579,865	50,479	239,521	290,000	167,000	0.98	0.56	1.54
Amherst	10,097	59,512,482	851,000	1,190,000	2,041,000	2,401,000	3.43	0.60	4.03
Andover	20,551	115,302,967	905,000	2,770,000	3,175,000	3,280,000	2.75	0.09	2.84
Arlington	52,482	111,819,695	945,000	2,170,000	3,115,000	3,115,000	2.79	—	2.79
Ashland	8,698	37,176,061	134,000	2,570,000	2,704,000	2,764,000	7.27	0.16	7.43
Athol	11,989	17,397,146	90,000	500,000	590,000	722,000	3.39	0.76	4.15
Auburn	15,396	33,254,488	429,500	1,520,000	1,949,500	1,949,500	5.86	—	5.86
Avon	5,175	11,464,645	160,000	1,290,000	1,450,000	1,570,000	12.65	1.04	13.69
Barnstable	15,609	78,111,062	1,344,000	2,990,000	4,334,000	36,000	5.55	0.04	5.59
Bedford	10,787	39,455,296	863,350	4,839,000	5,702,350	6,034,350	14.45	0.84	15.29
Belchertown	5,758	16,854,960	71,000	954,000	1,025,000	1,025,000	6.08	—	6.08
Bellingham	10,604	18,426,484	127,500	2,420,000	2,547,500	2,769,500	13.83	1.20	15.03
Bellmont	28,794	90,175,023	1,160,000	—	1,160,000	1,160,000	1.29	—	1.29
Billerica	23,633	37,747,390	460,000	4,877,000	5,337,000	5,901,000	14.14	1.49	15.63
Blackstone	6,025	5,397,752	21,000	935,000	956,000	1,229,000	17.71	5.06	22.77
Bourne	6,376	28,132,185	295,000	1,236,000	1,531,000	1,531,000	5.44	—	5.44
Braintree	33,954	90,004,282	2,860,000	3,552,000	6,412,000	3,622,000	7.12	4.03	11.15
Bridgewater	11,056	33,547,388	220,000	175,000	395,000	140,000	1.18	0.41	1.59
Brookline	53,668	255,156,005	5,455,000	1,605,000	7,060,000	495,000	2.77	—	2.77
Burlington	19,473	123,671,810	791,500	3,935,000	4,726,500	5,315,000	12.90	1.32	14.22
Canton	15,310	37,374,960	1,036,000	3,784,000	4,820,000	5,289,700	12.64	—	12.64
Chelmsford	13,626	41,836,523	689,700	4,600,000	5,289,700	2,365,800	9.30	4.03	13.33
Clinton	6,559	17,754,259	363,000	1,290,000	1,650,000	348,000	6.30	1.70	7.74
Cohasset	7,360	20,464,970	343,000	893,000	1,236,000	3,938,800	3.83	0.35	4.18
Concord	14,516	30,145,612	505,000	3,100,400	3,605,400	1,081,100	3.57	—	3.57
Dalton	7,460	9,245,612	36,100	1,045,000	1,081,100	5,591,000	9.97	1.43	11.40
Danvers	24,764	49,036,632	1,890,000	3,000,000	4,890,000	2,217,000	6.27	1.33	6.80
Dartmouth	35,332,501	72,129,600	470,000	1,275,000	1,745,000	4,904,000	7.55	—	7.55
Deerham	26,618	72,129,600	2,656,000	2,248,000	4,904,000	2,217,000	6.80	—	6.80
Dracut	16,535	23,637,820	220,000	1,565,000	1,785,000	4,904,000	9.80	—	9.80
Duxbury	6,960	15,994,005	289,790	902,000	1,191,790	1,309,290	7.35	0.74	8.09
East Bridgewater	6,211	33,626,328	119,000	745,000	864,000	1,309,290	7.35	0.74	8.09
Easthampton	12,974	29,049,312	150,000	930,000	1,080,000	1,200,958	2.57	1.00	3.57
East Longmeadow	11,988	74,548,632	450,000	780,000	1,230,000	1,181,000	3.72	0.35	4.07
Easton	10,130	44,361,594	130,000	3,140,000	3,590,000	4,000,000	5.71	0.28	5.99
Fairhaven	15,642	22,488,288	580,000	2,168,000	2,298,000	4,800,000	4.82	0.55	5.37
Falmouth	13,832	71,020,475	1,299,000	1,720,000	2,300,000	2,765,000	5.18	1.05	6.23
Foxborough	12,223	46,990,970	900,000	2,214,000	2,214,000	2,324,600	10.23	0.11	10.34
Franklin	52,369	150,436,973	3,557,000	11,680,000	15,237,000	456,000	3.12	0.64	3.76
Franklinham	14,721	27,171,282	687,000	2,143,000	2,830,000	2,625,000	5.82	0.53	6.35
Franklinham	14,721	27,171,282	687,000	2,143,000	2,830,000	16,243,000	10.13	0.67	10.80
Franklinham	14,721	27,171,282	687,000	2,143,000	2,830,000	3,055,000	10.41	0.83	11.24

Net Debt, December 31, 1965, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population

TOWNS, (Over 5,000 Population)	Population, 1965	Valuation, 1965, including Motor Vehicles	NET DEBT, DECEMBER 31, 1965			Enterprise Debt (Outside Limit)	Total Net Debt	RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT					General	Enter- prise	Total
			Inside Limit	Outside Limit	Total					
Grafton	11,571	14,757,432	110,000	1,510,000	1,620,000	—	1,620,000	10.98	—	10.98
Great Barrington	7,147	15,275,774	75,000	—	75,000	—	75,000	0.49	—	0.49
Greenfield	18,265	81,193,724	1,074,000	865,000	1,939,000	—	1,939,000	2.39	—	2.39
Hamilton	6,141	14,550,971	265,000	351,000	616,000	35,000	651,000	4.23	0.24	4.47
Hanover	7,862	14,914,322	25,000	1,799,000	1,824,000	180,000	2,004,000	12.23	1.21	13.44
Hingham	5,285	8,447,311	35,000	85,000	120,000	140,000	260,000	1.42	1.66	3.08
Hingham	17,576	102,525,492	1,270,000	4,003,000	5,273,000	40,000	5,313,000	5.14	0.04	5.18
Holbrook	11,231	49,097,017	414,000	1,445,000	1,859,000	262,000	2,121,000	3.79	0.53	4.32
Holden	11,504	18,246,068	229,000	610,000	839,000	272,000	1,111,000	4.60	1.49	6.09
Hopkinton	8,915	18,724,798	197,000	1,755,000	1,952,000	337,000	2,289,000	10.42	1.80	12.22
Hopkinton	5,512	16,079,633	27,000	1,465,000	1,492,000	60,000	1,552,000	9.28	0.37	9.65
Hudson	13,642	17,965,337	404,000	2,205,000	2,609,000	1,231,500	3,840,500	14.52	6.86	21.38
Hull	8,836	47,359,267	514,000	1,125,000	1,639,000	848,000	1,639,000	3.46	—	3.46
Ipswich	9,955	56,865,846	555,000	1,841,000	2,396,000	431,000	3,244,000	4.21	1.49	5.70
Lee	6,021	30,259,808	—	1,070,000	1,070,000	88,000	1,501,000	3.54	1.42	4.96
Lexington	8,701	17,112,478	33,500	865,000	898,500	—	898,500	5.25	—	5.25
Lexington	31,388	191,130,656	2,714,000	8,593,000	11,307,000	455,000	11,762,000	5.91	0.24	6.15
Littleton	5,572	32,618,190	30,000	850,000	880,000	94,500	974,500	2.70	0.29	2.99
Longmeadow	13,809	99,517,236	885,000	3,747,000	4,632,000	120,000	4,752,000	4.66	0.12	4.78
Ludlow	15,922	64,552,122	609,000	1,790,000	2,399,000	—	2,399,000	3.72	—	3.72
Lunenburg	7,321	14,671,295	64,000	427,000	491,000	—	491,000	3.35	—	3.35
Lynnfield	9,821	74,206,996	1,055,000	2,635,000	3,690,000	—	3,690,000	4.97	—	4.97
Mansfield	8,620	32,650,080	133,000	1,241,000	1,374,000	12,000	1,386,000	4.21	0.04	4.25
Marblehead	20,942	60,438,506	2,606,000	2,990,000	4,896,000	240,000	5,136,000	8.10	0.40	8.50
Marshfield	10,176	80,580,471	370,000	4,570,000	4,940,000	281,000	5,221,000	6.13	0.35	6.48
Maynard	9,070	44,552,135	481,000	1,665,000	2,146,000	82,000	2,228,000	4.82	0.18	5.00
Medfield	7,479	35,341,165	179,000	3,460,000	3,639,000	59,000	3,698,000	10.29	0.17	10.46
Medway	6,869	31,068,979	45,000	1,300,000	1,345,000	367,000	1,712,000	4.33	1.18	5.51
Methuen	32,466	50,867,911	665,000	1,790,000	2,455,000	482,000	2,937,000	7.78	0.95	8.73
Middleborough	11,726	41,359,502	648,500	500,000	1,148,500	27,500	1,176,000	2.92	—	2.92
Millboro	17,034	25,837,567	415,500	340,000	755,500	—	755,500	5.51	—	5.51
Millbury	10,764	13,700,859	10,000	745,000	755,000	25,200	1,343,165	13.20	0.25	13.45
Millis	5,262	9,988,961	97,965	1,220,000	1,317,965	135,000	2,054,000	2.72	0.18	2.90
Milton	27,708	75,561,236	684,000	1,370,000	2,054,000	—	1,540,000	5.77	—	5.77
Monson	7,324	26,682,785	—	1,540,000	1,540,000	—	1,540,000	7.85	—	7.85
Montague	8,629	14,081,728	209,000	896,000	1,105,000	388,000	1,709,400	4.25	0.23	4.48
Natick	30,365	172,143,541	966,400	6,355,000	7,321,400	—	9,631,000	9.25	—	9.25
Needham	29,303	104,081,846	443,000	7,065,000	7,508,000	240,000	2,423,000	7.61	0.83	8.44
North Andover	12,514	28,696,019	400,000	1,740,000	2,183,000	—	2,085,000	5.38	1.12	6.50
North Attleborough	15,682	32,091,331	400,000	1,325,000	1,725,000	360,000	2,085,000	5.34	0.65	5.99
Northborough	8,314	34,824,065	135,000	1,725,000	1,860,000	225,000	2,085,000	3.37	—	3.37
Northbridge	11,502	13,481,343	213,750	2,400,000	2,613,750	—	453,750	3.34	—	3.34
North Reading	9,882	48,480,035	269,000	2,620,000	2,889,000	302,500	3,191,500	5.96	0.62	6.58
Norton	6,737	23,299,856	32,000	885,000	917,000	132,000	1,049,000	3.95	0.57	4.52
Norwell	6,387	19,501,364	130,000	925,000	1,055,000	165,000	1,220,000	5.41	0.85	6.26
Norwood	28,978	75,105,477	1,616,000	858,300	2,474,300	475,000	2,949,300	3.30	0.63	3.93

TOWNS, (Under 5,000 Population)	Population, 1965	Valuation, 1965, including Motor Vehicles	NET DEBT, DECEMBER 31, 1965			RATIO OF NET DEBT TO VALUATION				
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total	
			Inside Limit	Outside Limit						Total
Alford	224	\$2,682,519	—	—	\$30,000	—	\$53,500	0.30	—	0.68
Asheburnham	3,042	7,844,502	\$23,500	—	—	—	—	130,000	2.85	2.85
Ashby	2,089	4,566,848	34,000	\$96,000	—	—	—	8,000	0.37	0.37
Ashefield	1,218	2,181,273	8,000	—	—	—	—	8,000	0.37	0.37
Ayer	3,820	9,886,681	38,000	854,000	—	27,200	919,200	9.02	0.28	9.30
Barre	3,860	4,829,002	35,000	70,000	—	62,000	167,000	2.18	1.28	3.46
Becket	876	6,671,433	11,400	—	—	—	11,400	0.17	—	0.17
Berkley	1,769	6,111,750	—	300,000	—	—	300,000	4.91	—	4.91
Berlin	1,984	3,002,764	20,000	30,000	—	—	50,000	1.67	—	1.67
Barnardston	1,560	5,256,168	—	20,000	—	—	20,000	0.38	—	0.38
Blandford	1,889	1,683,474	—	48,000	—	—	48,000	2.85	—	2.85
Bolton	1,669	3,523,552	—	48,000	—	—	48,000	2.36	—	2.36
Boxborough	1,163	1,891,517	—	305,000	—	—	305,000	16.12	—	16.12
Boxford	3,004	7,600,521	—	113,000	—	—	113,000	1.49	—	1.49
Boylston	2,732	11,027,570	7,000	180,000	—	—	187,000	1.70	—	1.70
Brewster	1,533	6,943,504	56,000	—	—	—	56,000	0.81	—	0.81
Brimfield	1,644	5,606,376	—	—	—	—	—	—	—	—
Brookfield	2,002	6,102,538	21,467	120,000	—	—	141,467	2.32	—	2.32
Buckland	1,846	3,750,253	14,000	—	—	—	14,000	0.37	—	0.37
Carlisle	2,011	4,222,657	395,000	—	—	—	395,000	9.35	—	9.35
Carver	2,147	5,383,751	40,000	25,000	—	—	65,000	1.21	—	1.21
Charlemont	903	4,083,985	—	—	—	—	—	—	—	—
Charlton	4,017	6,348,833	16,000	344,000	—	—	360,000	5.67	—	5.67
Chatham	4,195	34,271,530	252,000	1,105,000	—	—	1,357,000	3.96	—	3.96
Cheshire	2,718	10,518,154	405,000	—	—	—	405,000	3.85	—	3.85
Chester	1,143	4,646,501	4,000	—	10,000	—	14,000	0.09	0.21	0.30
Chesterfield	649	1,785,309	6,700	—	—	—	6,700	0.38	—	0.38
Chilmark	300	2,813,398	—	—	—	—	—	—	—	—
Clarkburg	1,945	6,642,145	13,000	35,000	—	—	48,000	0.72	—	0.72
Clarkrain	1,461	7,499,919	5,000	30,000	—	—	35,000	0.47	—	0.47
Conway	948	3,295,556	—	20,000	—	—	20,000	0.61	—	0.61
Cummington	602	3,169,000	—	32,000	—	—	32,000	1.01	—	1.01
Deerfield	3,481	8,357,728	40,000	90,000	—	—	130,000	1.56	—	1.56
Dennis	4,374	28,544,040	299,000	310,000	—	—	609,000	2.13	—	2.13
Dighton	4,131	7,066,198	36,000	84,000	—	—	120,000	1.70	—	1.70
Douglas	2,718	3,644,714	72,000	70,000	—	—	142,000	3.90	—	3.90
Dover	3,592	12,337,232	—	340,000	—	—	340,000	2.76	—	2.76
Dunstable	1,021	1,307,077	—	206,000	500	—	206,500	0.04	0.04	0.04
East Brookfield	1,788	7,659,812	22,100	75,000	10,000	—	107,100	0.13	0.13	0.13
Eastham	1,733	30,600,668	54,000	—	—	—	54,000	0.18	—	0.18
Edgarmont	1,513	9,814,631	145,000	54,000	—	—	199,000	2.03	—	2.03
Egremont	1,013	2,583,237	—	—	—	—	—	—	—	—
Erving	1,353	3,029,820	—	—	—	—	—	—	—	—
Essex	2,502	13,063,691	60,000	359,000	190,000	—	609,000	1.45	1.45	1.45
Florida	679	1,844,130	1,000	149,000	—	—	150,000	8.13	—	8.13

Towns, (Under 5,000 Population)	Population, 1965	Valuation, 1965, including Motor Vehicles	NET DEBT, DECEMBER 31, 1965				RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit					
Oak Bluffs	1,492	8,870,669	304,000	—	304,000	394,700	3.43	1.02	4.45
Oakham	632	801,460	—	3,000	3,000	3,000	0.37	—	0.37
Orleans	3,181	42,505,714	222,000	50,000	272,000	2,022,000	0.64	4.12	4.76
Otis	572	3,381,366	15,600	6,000	21,600	21,600	0.64	—	0.64
Paxton	2,856	6,688,851	132,000	872,000	1,004,000	1,123,000	15.01	1.78	16.79
Pelham	921	1,566,704	—	—	—	—	—	—	—
Pepperell	4,573	17,207,439	10,000	10,000	20,000	3,000	2.71	0.02	0.02
Peru	220	739,026	—	—	—	20,000	—	—	2.71
Petersham	990	2,202,062	—	—	—	—	—	—	—
Phillipston	842	1,303,171	5,000	2,000	7,000	7,000	0.54	—	0.54
Plainfield	261	703,165	—	—	—	—	—	—	—
Plainville	4,252	6,621,919	60,000	360,000	420,000	130,000	6.34	1.97	8.31
Plympton	1,060	4,862,822	10,000	30,000	40,000	40,000	0.82	—	0.82
Princeton	1,487	2,694,844	25,600	—	25,600	—	0.95	—	0.95
Provincetown	3,463	12,654,484	212,000	559,000	771,000	327,000	6.09	2.59	8.68
Richmond	1,121	1,993,851	—	—	—	—	—	—	—
Rochester	1,693	10,241,713	13,000	64,000	77,000	—	0.75	—	0.75
Rowe	276	10,336,666	—	350,000	350,000	350,000	3.39	—	3.39
Rowley	2,862	11,195,348	—	570,000	570,000	153,000	5.09	1.37	6.46
Royalston	739	1,292,744	3,000	—	3,000	3,000	0.23	—	0.23
Russell	1,514	3,678,899	25,000	180,000	205,000	205,000	5.57	—	5.57
Rutland	2,713	9,542,745	108,000	680,000	788,000	788,000	8.26	—	8.26
Salisbury	4,032	7,815,078	158,000	115,000	273,000	273,000	3.49	—	3.49
Sandisfield	614	1,902,784	10,000	—	10,000	10,000	0.53	—	0.53
Sandwich	2,438	26,615,747	65,000	1,165,000	1,230,000	1,230,000	4.62	—	4.62
Savoy	303	910,229	3,396	—	3,396	3,396	0.37	—	0.37
Shelburne	2,355	5,115,095	19,000	—	19,000	19,000	0.37	—	0.37
Shelburne	1,819	3,658,701	—	320,000	320,000	—	1.73	—	1.73
Sherborn	2,333	18,473,743	—	280,000	280,000	320,000	6.47	—	6.47
Shirley	3,180	4,326,055	2,000	—	2,000	2,000	0.19	—	0.19
Shutesbury	333	1,033,508	6,000	—	6,000	40,000	7.25	0.84	8.09
Southampton	2,634	4,770,140	20,000	340,000	360,000	386,000	9.15	2.09	11.24
Southborough	4,780	10,887,155	60,000	936,000	996,000	1,224,000	6.22	4.98	11.20
Sterling	3,711	6,188,440	20,000	365,000	385,000	693,000	6.22	—	6.22
Stockbridge	2,417	16,082,283	60,000	—	60,000	60,000	0.37	—	0.37
Stow	3,191	20,329,282	20,000	747,000	767,000	767,000	3.77	—	3.77
Sturbridge	4,006	6,060,426	65,000	185,000	250,000	250,000	4.13	—	4.13
Sunderland	1,298	6,496,190	94,000	—	94,000	94,000	1.45	—	1.45
Sutton	3,921	9,369,430	25,000	220,000	245,000	245,000	2.61	—	2.61
Tisbury	2,080	7,721,716	4,000	—	4,000	4,000	0.05	—	0.05
Tolland	104	702,548	—	—	—	—	—	—	—
Topsfield	4,375	21,317,241	74,000	491,000	565,000	659,000	2.65	0.44	3.09
Townsend	3,990	7,552,952	48,448	25,000	73,448	73,448	0.97	—	0.97
Truro	962	6,325,907	40,000	—	40,000	40,000	0.63	—	0.63
Tyngsborough	3,848	4,491,538	31,000	289,000	320,000	320,000	7.12	—	7.12

Tyringham	251	1,358,254	10,000	130,000	140,000	148,000	288,000	—	1.08	—	2.23
Upton	3,702	12,887,267	10,000	130,000	140,000	148,000	288,000	—	1.15	—	5.03
Wales	3,572	8,322,212	22,000	270,000	270,000	—	447,000	—	5.43	—	5.43
Warren	438	8,889,772	22,000	270,000	270,000	—	447,000	—	5.43	—	5.43
Warwick	298	521,158	9,140	15,000	20,666	—	30,666	—	2.32	—	2.32
Washington	298	33,769,062	9,140	24,000	33,140	—	33,140	—	6.36	—	6.36
Wellfleet	1,651	703,509	8,800	—	8,800	—	8,800	—	1.25	—	1.25
West	294	9,703,499	185,000	165,000	350,000	150,000	500,000	—	3.61	1.54	5.15
West Brookfield	2,233	3,560,122	8,000	103,225	111,225	8,000	119,225	—	3.12	0.23	3.35
Westminster	723	1,548,969	12,000	—	12,000	—	12,000	—	0.77	—	0.77
West Newbury	4,452	19,889,222	32,000	134,000	166,000	315,000	481,000	—	0.84	1.58	2.42
West Stockbridge	2,049	8,369,727	3,400	34,000	38,400	16,400	364,800	—	4.16	0.20	4.36
West Tisbury	1,337	1,807,089	39,000	42,000	81,000	—	81,000	—	4.48	—	4.48
Whately	389	2,402,314	—	—	—	—	—	—	—	—	—
Williamsburg	1,127	2,304,531	8,300	—	8,300	—	8,300	—	0.11	—	0.11
Windsor	2,389	7,373,979	—	—	—	—	—	—	—	—	—
Worthington	430	906,443	—	—	—	—	—	—	—	—	—
Worthington	643	1,663,559	—	—	—	—	—	—	—	—	—
165 Towns	349,393	\$1,293,834,486	\$6,431,288	\$33,930,725	\$40,362,013	\$6,394,256	\$46,756,289	\$6,394,256	3.12	0.49	3.61

Net Debt, December 31, 1965, and Ratio of Net Debt to Valuation: Aggregate

	Population, 1965	Valuation, 1965, including Motor Vehicles	NET DEBT, DECEMBER 31, 1965				RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise Total		
			Inside Limit	Outside Limit					Total	
39 Cities	2,835,457	\$6,923,105,857	\$153,202,008	\$258,670,445	\$411,872,453	\$58,847,555	\$470,720,008	5.95	0.85	6.80
147 Towns Over 5,000 Population	2,110,431	6,907,215,298	92,825,406	286,310,221	379,135,627	34,778,356	413,913,983	5.49	0.50	5.99
165 Towns Under 5,000 Population	349,393	1,293,834,486	6,431,288	33,930,725	40,362,013	6,394,256	46,756,269	3.12	0.49	3.61
Aggregate	5,295,281	\$15,124,155,641	\$252,458,702	\$578,911,391	\$831,370,093	\$100,020,167	\$931,390,260	5.50	0.66	6.16

Net Funded or Fixed Debt and Assessed Valuation.

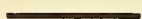
YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		Ratio of Net Funded Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	
1920	\$5,354,086,810		\$190,925,837		3.57
1930	7,563,793,886	\$74,126,826	301,710,107	\$17,578,305	3.99
1940	6,371,829,918	131,851,047	274,452,834	12,173,136	4.31
1945	6,328,836,936	38,050,730	169,222,846	19,618,452	2.67
1946	6,491,971,971	163,135,035	170,103,891	881,045	2.62
1947	6,851,587,121	359,615,150	186,884,448	16,780,557	2.73
1948	7,185,410,411	333,823,290	215,679,218	28,794,770	3.00
1949	7,584,248,785	398,838,374	228,007,040	12,327,822	3.07
1950	7,815,703,965	231,455,180	261,676,578	33,669,538	3.35
1951	8,181,694,758	365,990,793	291,054,793	29,378,215	3.56
1952	8,296,222,172	114,527,414	337,403,193	46,348,400	4.07
1953	8,560,154,958	263,932,786	382,820,996	45,417,803	4.47
1954	8,854,924,270	294,769,312	434,064,463	51,243,467	4.90
1955	9,167,884,947	312,960,677	488,294,915	54,230,452	5.33
1956	9,417,090,770	249,205,823	518,344,791	30,049,876	5.50
1957	9,769,193,783	352,103,013	572,702,708	54,357,917	5.86
1958	10,129,734,969	360,541,186	645,490,009	72,787,301	6.37
1959	10,362,406,136	232,671,167	671,466,515	25,976,506	6.48
1960	10,705,663,480	343,257,344	714,653,132	43,186,617	6.68
1961	11,437,467,647	731,804,167	751,874,999	37,221,867	6.57
1962	12,271,285,839	833,818,192	797,784,935	45,909,936	6.50
1963	13,008,417,065	737,131,226	845,494,402	47,709,467	6.50
1964	13,947,911,776	939,494,711	906,426,236	60,931,834	6.50
1965	15,124,155,641	1,176,243,865	931,390,260	24,964,024	6.16

¹Decrease.

*Aggregate Municipal Indebtedness — General and Enterprise Debt.
All Municipalities.*

YEARS.	General Debt				Enterprise Debt			
	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1920	\$188,654,061	\$54,563,198	\$134,090,863	2.50	\$75,812,625	\$18,977,651	\$56,834,974	1.06
1930	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1940	198,741,991	11,153,957	187,588,034	2.94	103,007,984	16,143,184	86,864,800	1.36
1945	100,273,599	2,933,728	97,339,871	1.54	105,743,686	33,860,711	71,882,975	1.14
1946	100,449,719	2,513,680	97,936,039	1.51	106,084,261	33,916,409	72,167,852	1.11
1947	113,435,152	2,311,799	111,123,353	1.62	109,688,215	33,927,121	75,761,094	1.11
1948	135,547,568	2,237,974	133,309,594	1.86	115,764,558	33,394,934	82,369,624	1.15
1949	180,865,773	2,223,652	178,642,121	2.36	124,415,837	75,050,919	49,364,918	0.65
1950	209,971,918	1,863,161	208,108,757	2.66	124,315,522	70,747,701	53,567,821	0.66
1951	234,475,639	1,837,627	232,638,012	2.84	127,047,875	68,631,094	58,416,781	0.72
1952	276,643,714	1,813,386	274,830,328	3.31	126,176,256	63,603,391	62,572,865	0.76
1953	313,684,798	1,832,648	311,852,150	3.64	130,857,263	59,792,417	70,968,846	0.83
1954	359,338,468	1,940,223	357,398,245	4.04	136,046,769	59,380,551	76,666,218	0.86
1955	411,225,637	4,510,126	406,715,511	4.44	141,216,400	59,636,995	81,579,405	0.89
1956	442,701,216	7,174,412	435,526,804	4.62	142,576,804	59,758,816	82,817,988	0.88
1957	491,594,572	6,625,807	484,968,765	4.96	143,843,685	56,079,743	87,763,942	0.90
1958	563,515,115	5,363,030	558,152,085	5.51	143,563,293	56,225,369	87,337,924	0.86
1959	589,030,828	3,910,583	585,120,245	5.65	139,653,254	53,306,984	86,346,270	0.83
1960	631,509,977	2,875,095	628,634,882	5.87	136,951,947	50,933,697	86,018,250	0.81
1961	660,492,854	1,906,229	658,586,625	5.76	142,063,479	48,775,105	93,288,374	0.81
1962	704,437,307	940,076	703,497,231	5.73	141,126,351	46,838,647	94,287,704	0.77
1963	752,440,869	284,547	752,156,322	5.78	138,944,001	45,605,921	93,338,080	0.72
1964	810,389,831	243,667	810,146,164	5.81	142,199,704	45,919,632	96,280,072	0.69
1965	831,597,229	227,136	831,370,093	5.50	133,947,667	33,927,500	100,020,167	0.66

PART I



CITIES

TABLE I. — *Summary of Financial Transactions. Cities*

POPULATION		Boston 616,326	Worcester 180,341	Springfield 165,520	New Bedford 100,176	Fall River 98,053
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$162,846,752	\$31,847,836	\$27,846,221	\$12,372,610	\$12,690,727
5	Corporation and income	17,848,303	4,448,059	4,047,062	2,544,052	2,471,826
6	Licenses and permits	2,366,549	331,125	249,759	164,859	150,096
7	Fines and forfeits	2,306,208	228,674	180,238	15,709	15,418
8	Grants and gifts	38,249,886	8,142,134	7,508,253	5,714,446	5,443,480
9	All other	528,225	—	8,102	3,786	50,835
10	Commercial					
11	Special assessments	254,837	289,145	286,499	43,190	—
12	Privileges	9,952,513	3,782,583	2,938,230	1,560,234	1,305,105
13	Departmental	41,513,571	11,024,821	9,634,247	3,454,245	3,796,326
14	Public service enterprises	9,997,998	1,954,529	2,922,037	1,127,639	843,313
15	Cemeteries	476,031	165,315	—	85,461	67,296
16	Interest	3,215,771	531,044	303,387	50,658	29,436
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	12,400,000	1,250,000	1,750,000	1,271,000	—
21	All other	58,054,983	14,883,748	16,173,989	3,003,487	6,500,000
22	Refunds	4,906,534	855,260	1,043,484	420,141	587,192
23	Agency, trust, and investment	40,708,216	5,737,896	26,479,008	2,248,293	1,913,574
24	TOTAL RECEIPTS	405,626,377	85,472,169	101,370,516	34,079,810	35,864,624
25	Balance on hand	36,072,225	19,462,661	9,231,862	3,301,382	2,223,451
26	TOTAL	\$441,698,602	\$104,934,830	\$110,602,378	\$37,381,192	\$38,088,075
PAYMENTS						
27	Maintenance					
28	Departmental					
29	General government	\$5,296,325	\$1,667,508	\$1,779,237	\$794,887	\$673,183
30	Public safety	38,047,207	6,076,061	5,863,871	3,482,200	3,673,692
31	Health and sanitation	29,284,208	7,464,664	3,782,353	1,013,045	1,898,003
32	Highways	4,560,053	2,661,030	2,460,861	617,720	799,763
33	Public welfare	62,772,346	10,705,307	10,239,503	7,512,981	7,383,911
34	Veterans' services	3,633,832	1,080,370	852,786	800,835	809,584
35	Schools	49,004,632	17,157,844	16,251,302	7,233,462	6,386,719
36	Libraries	3,931,131	827,357	844,656	272,971	161,701
37	Recreation	3,829,874	628,009	1,010,596	299,145	181,577
38	Pensions	20,461,392	3,075,783	3,168,436	1,141,564	1,152,480
39	Unclassified	9,654,653	1,635,987	738,537	405,764	362,796
40	Public service enterprises					
41	Electric light	—	—	—	—	—
42	Water	2,882,301	1,027,649	1,369,085	503,210	600,732
43	All other	906,422	125,669	83,740	66,197	5,504
44	Cemeteries	389,415	140,709	—	193,196	124,178
45	Administration of trust funds	—	—	—	—	—
46	Interest	5,294,349	1,246,093	1,213,929	405,452	232,680
47	Outlays					
48	Departmental					
49	General government	5,402,189	59,544	94,027	2,639	212,980
50	Public safety	329,167	254,681	71,113	74,461	64,332
51	Health and sanitation	2,190,290	612,266	980,829	258,413	452,145
52	Highways	4,739,837	1,618,099	2,129,055	464,507	553,745
53	Public welfare	2,648	7,272	4,906	2,473	—
54	Veterans' services	—	—	—	—	—
55	Schools	788,774	3,805,028	1,811,827	926,154	85,646
56	Libraries	170,345	74,266	83,414	37,272	4,262
57	Recreation	349,766	143,798	29,415	156,045	16,849
58	Unclassified	2,820,918	436,650	—	—	—
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	660,353	844,949	1,602,998	140,546	109,052
62	All other	—	258,335	—	—	—
63	Cemeteries	100,847	3,259	—	—	16,417
64	Municipal indebtedness					
65	Funded debt	21,270,000	3,809,000	3,374,000	1,724,000	509,000
66	All other	50,840,637	15,719,184	15,240,322	3,000,000	6,500,000
67	Refunds	4,906,534	855,260	1,043,484	420,141	587,192
68	Agency, trust, and investment	27,412,645	5,735,482	26,119,345	2,235,283	1,884,205
69	State and county assessments	26,914,576	1,702,244	1,212,446	788,967	690,128
70	TOTAL PAYMENTS	388,847,666	91,459,357	103,456,073	34,973,530	36,132,456
71	Balance on hand	52,850,936	13,475,473	7,146,305	2,407,662	1,955,619
72	TOTAL	\$441,698,602	\$104,934,830	\$110,602,378	\$37,381,192	\$38,088,075

Graded According to Population of 1965

	Cambridge 92,677	Lynn 92,653	Newton 88,514	Quincy 87,158	Lowell 86,535	Somerville 86,332	Brockton 83,499
1							
2							
3							
4							
5	\$19,433,767	\$15,039,540	\$22,243,164	\$15,646,810	\$13,973,583	\$13,401,504	\$12,594,056
6	2,158,524	2,380,829	2,506,180	2,071,713	1,992,376	1,739,053	1,627,536
7	362,219	158,677	91,564	144,004	178,949	130,094	87,182
8	250,728	26,914	52,011	9,006	22,562	36,389	12,163
9	3,471,716	4,390,724	1,846,255	3,219,135	4,318,156	3,147,539	3,959,751
10	6,800	4,972	582	2,225	1,372	751	28,990
11	25,038	12,896	138,927	61,763	4,661	—	63,424
12	1,580,537	1,539,099	2,671,683	1,799,302	1,503,223	1,190,663	1,607,203
13	4,612,025	3,480,436	1,479,132	6,852,108	2,582,082	2,290,674	2,138,046
14	1,377,922	797,506	1,134,232	1,008,921	871,063	865,282	580,490
15	62,181	69,155	—	102,252	61,863	—	63,480
16	52,318	113,582	161,525	66,956	79,535	68,055	67,547
17							
18	—	—	—	—	—	—	—
19							
20	—	915,000	900,000	5,150,000	1,983,000	—	4,755,000
21	6,500,000	11,300,432	8,437,802	7,581,466	11,426,095	11,500,000	7,991,388
22	485,430	163,241	16,809	539,078	487,942	775,973	434,217
23	2,935,113	2,315,387	3,072,337	2,353,788	2,064,462	1,992,258	1,724,363
24	43,314,318	42,708,390	44,752,203	46,608,527	41,550,924	37,138,235	37,734,836
25	4,875,164	2,184,478	5,692,622	2,587,710	2,557,510	2,285,886	6,337,390
26	\$48,189,482	\$44,892,868	\$50,444,825	\$49,196,237	\$44,108,434	\$39,424,121	\$44,072,226
27							
28							
29	\$864,639	\$764,400	\$970,630	\$822,368	\$1,215,368	\$778,247	\$716,977
30	4,161,086	3,362,063	3,291,238	3,051,701	3,191,235	3,097,328	2,496,608
31	5,054,348	1,391,092	1,464,146	5,818,426	964,865	1,105,033	1,241,680
32	736,455	731,572	2,794,657	1,451,938	839,762	715,730	555,278
33	5,638,644	7,506,044	1,479,618	3,102,628	6,493,400	4,879,396	4,151,228
34	502,698	411,131	134,088	505,217	622,040	307,929	311,712
35	6,573,939	7,749,779	13,380,168	9,052,695	6,904,741	6,779,264	7,010,907
36	339,762	353,885	431,762	398,873	154,949	368,311	232,655
37	452,162	321,573	558,510	243,786	237,819	297,070	295,101
38	1,977,552	1,638,521	1,207,894	1,156,154	1,113,633	1,025,878	866,831
39	1,329,968	383,408	328,631	339,528	377,432	764,887	892,388
40							
41	—	—	—	—	—	—	—
42	898,853	688,966	461,343	442,643	633,850	299,548	566,953
43	—	—	—	—	—	—	—
44	151,300	305,989	1,035	125,557	102,106	—	96,658
45	—	—	—	—	—	—	—
46	235,626	373,316	533,188	345,299	569,786	263,346	636,464
47							
48							
49	327,351	2,750	—	—	113,342	—	—
50	96,667	260,350	84,459	35,770	44,093	37,491	1,250
51	47,249	272,075	460,622	679,922	382,585	—	2,982,975
52	231,987	369,538	495,350	159,752	212,604	297,906	519,709
53	—	—	—	6,300	—	—	—
54	—	—	—	—	—	—	—
55	121,081	409,268	683,567	785,010	462,204	1,213,390	2,516,585
56	—	—	—	4,035	—	—	—
57	10,431	—	112,714	23,898	—	—	6,770
58	67,072	68,195	—	—	—	—	—
59	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—
61	149,783	2,201	48,397	14,956	87,330	—	1,857,849
62	—	—	—	—	—	—	—
63	—	—	—	249,163	—	—	3,000
64	—	—	—	—	—	—	—
65	578,000	1,390,000	1,693,000	1,113,000	1,238,000	868,109	1,762,000
66	6,500,000	9,800,000	8,534,658	7,550,000	10,683,846	9,750,000	7,875,000
67	485,430	163,241	16,809	539,078	487,942	775,973	434,217
68	2,839,763	2,279,645	2,941,683	2,367,160	2,024,510	1,854,682	1,868,171
69	3,314,995	1,181,611	2,650,534	1,832,174	589,096	2,317,931	731,869
70	43,686,841	42,180,613	44,758,701	42,217,031	39,746,538	37,797,449	40,630,835
71	4,502,641	2,712,255	5,686,124	6,979,206	4,361,896	1,626,672	3,441,391
72	\$48,189,482	\$44,892,868	\$50,444,825	\$49,196,237	\$44,108,434	\$39,424,121	\$44,072,226

TABLE I. — Summary of Financial Transactions. Cities

	POPULATION	Lawrence 69,070	Medford 60,429	Chicopee 58,377	Waltham 57,134	Pittsfield 56,511
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$9,119,810	\$10,120,514	\$6,361,656	\$10,627,916	\$10,772,015
5	Corporation and income	1,934,480	1,274,079	1,210,878	1,431,114	1,468,066
6	Licenses and permits	108,998	40,922	62,540	90,643	103,802
7	Fines and forfeits	16,699	12,169	5,503	29,012	43,587
8	Grants and gifts	2,865,036	1,506,635	2,743,401	1,327,489	2,444,185
9	All other	639	370	949	—	2,251
10	Commercial					
11	Special assessments	7,251	25,076	7,475	113,516	52,188
12	Privileges	1,085,830	1,245,613	932,198	1,366,911	1,135,928
13	Departmental	2,156,890	1,531,896	852,438	1,224,022	1,614,728
14	Public service enterprises	780,890	653,231	4,669,936	872,123	578,684
15	Cemeteries	23,516	153,945	9,558	25,695	—
16	Interest	165,479	22,351	25,729	78,443	60,507
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	425,000	—	456,000	600,000	1,615,000
21	All other	5,235,786	4,000,817	4,030,817	4,800,330	4,804,682
22	Refunds	351,708	254,615	107,805	321,571	176,459
23	Agency, trust, and investment	1,444,932	1,403,446	1,508,312	1,430,588	1,291,636
24	TOTAL RECEIPTS	25,722,944	22,244,890	22,985,195	24,339,373	26,163,718
25	Balance on hand	1,846,121	635,898	1,049,320	2,343,511	2,804,569
26	TOTAL	\$27,569,065	\$22,880,788	\$24,034,515	\$26,682,884	\$28,968,287
PAYMENTS						
27	Maintenance					
28	Departmental					
29	General government	\$498,931	\$562,916	\$469,915	\$701,959	\$787,508
30	Public safety	2,345,501	2,099,700	1,542,360	2,112,730	1,770,393
31	Health and sanitation	923,492	615,370	425,969	799,453	669,327
32	Highways	770,985	512,074	387,730	544,488	614,388
33	Public welfare	4,885,461	2,215,377	1,488,220	1,809,286	3,151,178
34	Veterans' services	285,816	154,963	227,833	215,551	205,569
35	Schools	3,637,303	5,525,501	5,117,583	5,507,387	6,232,643
36	Libraries	161,546	246,080	110,786	192,083	163,658
37	Recreation	210,443	160,612	158,308	176,304	260,416
38	Pensions	840,662	902,040	573,763	603,457	368,238
39	Unclassified	792,187	284,603	121,123	462,780	237,123
40	Public service enterprises					
41	Electric light	—	—	2,912,000	—	—
42	Water	605,778	220,509	443,710	318,872	243,511
43	All other	33,045	—	—	—	8,992
44	Cemeteries	83,414	121,305	26,848	74,549	—
45	Administration of trust funds	—	—	—	—	—
46	Interest	282,708	138,514	258,900	397,697	429,375
47	Outlays					
48	Departmental					
49	General government	11,373	2,045	2,640	4,886	1,960
50	Public safety	206,720	10,056	123,775	24,335	16,652
51	Health and sanitation	33,728	20,552	101,927	216,462	1,432,276
52	Highways	222,334	294,575	195,775	300,260	249,187
53	Public welfare	—	4,469	—	—	—
54	Veterans' services	—	—	—	—	—
55	Schools	309,755	48,048	98,487	70,275	5,491
56	Libraries	—	1,338	—	1,136	—
57	Recreation	154,146	40,979	384,682	1,268	3,025
58	Unclassified	10,407	—	—	33,787	32,852
59	Public service enterprises					
60	Electric light	—	—	392,356	—	—
61	Water	374,745	16,350	74,155	23,904	93,704
62	All other	85,218	—	—	—	108,952
63	Cemeteries	7,667	1,176	—	9,734	—
64	Municipal indebtedness					
65	Funded debt	877,000	316,000	874,500	1,258,000	1,155,000
66	All other	4,710,571	4,000,000	4,030,000	4,800,000	4,800,000
67	Refunds	351,708	254,615	107,805	321,571	176,459
68	Agency, trust, and investment	1,516,449	1,386,007	1,502,497	1,317,337	1,439,602
69	State and county assessments	615,735	1,796,400	241,914	1,232,591	635,904
70	TOTAL PAYMENTS	25,844,828	21,952,174	22,395,561	23,532,142	25,293,383
71	Balance on hand	1,724,237	928,614	1,638,954	3,150,742	3,674,904
72	TOTAL	\$27,569,065	\$22,880,788	\$24,034,515	\$26,682,884	\$28,968,287

Graded According to Population of 1965 — Continued

	Malden 56,142	Holyoke 52,636	Everett 43,410	Haverhill 43,249	Fitchburg 43,087	Revere 42,394	Taunton 42,018
1							
2							
3							
4	\$9,411,602	\$8,900,239	\$8,536,285	\$7,087,684	\$6,400,174	\$7,026,070	\$3,879,411
5	1,147,487	1,421,390	1,413,943	944,420	1,000,278	834,089	824,885
6	77,598	80,105	62,960	66,525	51,515	81,901	52,414
7	22,304	15,088	6,398	3,097	9,239	8,892	3,273
8	1,916,360	2,716,230	1,493,521	2,137,753	2,412,907	1,290,725	1,150,618
9	5,869	998	26	9,775	70	16,200	648
10							
11	12,559	5,018	—	1,891	—	—	85
12	963,475	857,974	816,039	855,620	743,498	667,410	704,846
13	1,210,877	1,465,626	845,040	4,006,233	786,411	736,047	1,066,644
14	534,318	6,720,678	612,595	460,557	601,158	334,498	4,269,702
15	82,915	—	34,196	97	35,800	—	30,198
16	19,999	95,561	17,634	33,323	27,273	30,430	47,544
17							
18	—	—	—	—	—	—	—
19							
20	1,435,000	54,000	—	—	810,000	1,120,000	4,525,000
21	5,680,555	3,500,007	2,000,000	3,400,021	3,100,562	7,650,309	1,761,550
22	472,324	75,838	259,606	274,302	154,272	119,598	181,889
23	1,406,742	1,250,733	1,250,701	1,062,226	1,181,957	966,321	1,108,888
24	24,399,984	27,159,485	17,348,944	20,343,524	17,315,114	20,882,490	19,607,595
25	1,419,457	2,266,592	2,958,874	1,108,886	1,412,143	507,842	1,293,956
26	\$25,819,441	\$29,426,077	\$20,307,818	\$21,452,410	\$18,727,257	\$21,390,332	\$20,901,551
27							
28							
29	\$553,740	\$539,337	\$545,985	\$473,404	\$352,271	\$441,282	\$318,776
30	2,201,835	1,933,885	2,098,194	1,480,892	1,519,761	1,531,326	1,060,833
31	471,132	590,561	283,670	2,937,395	582,991	367,145	310,218
32	695,749	348,628	801,426	495,897	545,250	444,997	218,456
33	2,606,729	2,805,696	2,090,238	3,108,876	1,594,671	2,038,223	1,822,287
34	252,828	259,299	168,783	128,829	227,934	175,667	283,795
35	4,594,563	3,918,044	4,036,559	4,098,087	3,290,022	3,623,683	2,553,422
36	156,148	162,912	180,536	108,362	193,402	58,761	101,201
37	153,571	256,919	372,750	105,935	190,627	57,956	108,789
38	683,737	1,064,692	635,209	520,341	452,533	641,068	541,009
39	313,195	461,508	227,487	202,870	264,954	247,119	104,440
40							
41	—	4,986,472	—	—	—	—	2,950,802
42	187,201	486,578	295,697	334,393	376,673	144,214	269,080
43					44,286	—	1,703
44	100,479	—	101,586	780	89,713	—	56,546
45							
46	287,881	562,046	98,439	250,627	194,721	138,529	185,126
47							
48							
49	—	1,193	—	6,631	158,097	—	—
50	26,642	21,248	—	13,762	2,295	41,798	12,720
51	55,176	472,933	—	71,892	215,859	46,697	241,143
52	261,628	111,333	15,456	161,209	328,364	194,480	43,093
53	2,283	1,969	—	—	—	—	1,579
54							
55	276,319	310,395	676,201	56,223	210,701	273,576	622,276
56	—	5,000	—	—	364,691	—	—
57	23,750	8,057	—	6,311	22,508	67,106	7,696
58	560,698	—	—	81,350	—	150,643	—
59							
60	—	246,033	—	—	—	—	3,355,031
61	22,057	154,140	—	23,739	290,702	13,030	64,892
62					3,658	—	5,226
63	24,298	—	—	—	—	—	3,560
64							
65	960,000	1,713,000	335,000	609,000	631,500	730,000	436,000
66	6,611,000	3,500,000	2,000,000	3,900,000	3,202,000	6,750,000	1,850,000
67	472,324	75,838	259,606	274,302	154,272	119,598	181,889
68	1,399,583	1,246,171	1,188,625	963,611	1,180,946	931,942	1,046,716
69	1,487,838	406,757	1,743,302	339,729	364,054	643,818	358,263
70	25,442,384	26,650,644	18,154,749	20,754,447	17,049,456	19,872,658	19,116,567
71	377,057	2,775,433	2,153,069	697,963	1,677,801	1,517,674	1,784,984
72	\$25,819,441	\$29,426,077	\$20,307,818	\$21,452,410	\$18,727,257	\$21,390,332	\$20,901,551

TABLE I. — Summary of Financial Transactions. Cities

	POPULATION	Pesbody 41,781	Salem 40,112	Beverly 38,135	Woburn 35,149	Melrose 32,105
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$5,725,253	\$7,225,701	\$6,327,192	\$5,697,343	\$5,191,810
5	Corporation and income	971,778	1,004,543	860,453	712,031	702,120
6	Licenses and permits	56,169	66,001	39,194	26,049	10,044
7	Fines and forfeits	2,234	7,626	2,158	1,020	3,182
8	Grants and gifts	1,416,135	1,237,639	1,090,980	992,441	574,960
9	All other	100	6,575	—	400	4,050
10	Commercial					
11	Special assessments	148	—	8,681	—	53,196
12	Privileges	833,298	676,763	676,919	727,663	642,661
13	Departmental	1,580,123	977,238	520,502	699,535	485,453
14	Public service enterprises	3,488,893	636,548	463,930	207,202	331,796
15	Cemeteries	23,856	27,823	19,978	24,262	28,315
16	Interest	233,213	11,125	33,886	76,335	43,786
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	—	135,000	300,000	250,000	725,000
21	All other	185,000	3,546,090	4,931,508	3,000,598	2,200,000
22	Refunds	198,549	151,491	185,477	141,266	54,007
23	Agency, trust, and investment	898,965	1,008,452	778,825	754,660	714,174
24	TOTAL RECEIPTS	15,613,714	16,718,615	16,239,683	13,310,805	11,764,554
25	Balance on hand	8,463,184	1,425,683	2,424,105	1,174,116	1,103,905
26	TOTAL	\$24,076,898	\$18,144,298	\$18,663,788	\$14,484,921	\$12,868,459
PAYMENTS						
27	Maintenance					
28	Departmental					
29	General government	\$307,525	\$429,094	\$301,185	\$307,134	\$237,946
30	Public safety	1,098,905	1,508,760	1,265,107	699,434	915,763
31	Health and sanitation	1,339,979	800,107	324,297	215,887	234,911
32	Highways	352,294	572,435	548,168	387,660	283,712
33	Public welfare	941,429	1,994,615	1,097,421	891,499	665,399
34	Veterans' services	144,230	154,616	344,974	66,235	57,830
35	Schools	3,545,775	3,012,468	3,490,521	3,696,968	3,378,030
36	Libraries	59,881	126,888	120,416	108,956	140,708
37	Recreation	91,193	435,064	110,856	60,600	199,011
38	Pensions	327,398	547,289	388,164	132,359	307,825
39	Unclassified	250,106	393,222	131,369	409,119	303,297
40	Public service enterprises					
41	Electric light	2,240,695	—	—	—	—
42	Water	250,352	484,690	240,488	154,759	87,457
43	All other	5,322	5,390	39,313	—	—
44	Cemeteries	66,489	128,318	76,503	58,220	88,683
45	Administration of trust funds	—	—	—	—	—
46	Interest	424,537	126,657	342,129	433,936	76,624
47	Outlays					
48	Departmental					
49	General government	87,073	—	—	1,198	—
50	Public safety	85,479	13,061	27,399	7,988	4,115
51	Health and sanitation	568,360	12,517	—	214,549	33,055
52	Highways	10,057	208,503	234,904	146,211	90,289
53	Public welfare	—	—	—	—	—
54	Veterans' services	—	—	—	—	—
55	Schools	4,832,612	—	1,903,074	293,450	1,256,439
56	Libraries	—	—	—	—	—
57	Recreation	—	47,948	—	—	17,975
58	Unclassified	—	—	—	—	87,006
59	Public service enterprises					
60	Electric light	321,620	—	—	—	—
61	Water	57,963	210,000	20,642	567,165	17,957
62	All other	—	—	—	—	—
63	Cemeteries	—	—	—	3,185	—
64	Municipal indebtedness					
65	Funded debt	1,250,500	473,000	921,000	870,000	175,000
66	All other	—	3,500,000	4,850,250	3,000,000	2,200,000
67	Refunds	198,549	151,491	185,477	141,266	54,007
68	Agency, trust, and investment	885,896	987,939	766,523	775,516	643,307
69	State and county assessments	316,976	381,475	303,155	420,821	692,916
70	TOTAL PAYMENTS	20,061,195	16,705,547	18,033,335	14,064,115	12,249,262
71	Balance on hand	4,015,703	1,438,751	630,453	420,806	619,197
72	TOTAL	\$24,076,898	\$18,144,298	\$18,663,788	\$14,484,921	\$12,868,459

Graded According to Population of 1965 — Continued

	Leominster 29,727	Attleboro 28,690	Westfield 28,020	Chelsea 27,098	Northampton 27,062	Gloucester 26,744	Marlborough 23,591
1							
2							
3							
4	\$3,818,217	\$3,393,696	\$3,653,913	\$5,418,459	\$3,581,789	\$3,961,946	\$3,206,278
5	601,072	687,830	637,008	749,035	572,251	562,550	450,841
6	40,160	35,010	43,707	65,298	41,075	57,824	36,189
7	6,482	77,120	3,948	20,681	3,099	3,741	4,678
8	1,016,718	779,147	1,064,815	1,361,919	904,534	1,407,334	635,826
9	—	2,825	—	—	2,500	4,088	—
10							
11	11,172	14,910	19,684	—	3,108	11,428	—
12	617,045	594,374	637,224	439,946	499,692	475,873	462,938
13	572,679	516,992	563,168	1,206,673	596,055	941,583	467,772
14	516,381	503,986	3,077,115	470,646	168,022	348,331	317,257
15	11,000	—	—	40	12,341	6,740	5,133
16	102,888	25,300	19,247	9,545	28,608	44,416	20,937
17							
18	—	—	—	—	—	—	—
19							
20	2,084,000	—	118,400	765,000	—	2,220,000	1,600,000
21	882,428	7,700,009	609,847	5,081,738	1,000,000	1,505,811	2,150,142
22	113,841	51,163	112,042	98,358	87,191	102,540	73,186
23	814,128	481,238	821,079	696,371	581,639	575,511	477,506
24	11,208,211	14,863,600	11,381,197	16,383,709	8,081,904	12,229,716	9,908,683
25	2,838,200	1,146,042	1,786,222	758,546	1,130,102	1,585,062	499,982
26	\$14,046,411	\$16,009,642	\$13,167,419	\$17,142,255	\$9,212,006	\$13,814,778	\$10,408,665
27							
28							
29	\$186,694	\$276,679	\$203,274	\$458,443	\$225,437	\$325,368	\$218,988
30	806,540	859,940	718,715	1,368,144	713,901	887,432	522,675
31	230,170	187,033	182,644	240,261	166,758	161,511	52,275
32	346,418	285,837	259,018	365,139	347,662	546,586	456,238
33	737,449	904,571	582,204	2,640,008	758,776	2,139,085	667,750
34	120,192	85,663	65,416	250,445	86,783	125,965	70,808
35	2,436,843	2,964,620	3,240,869	2,304,382	2,792,879	2,650,487	1,984,091
36	74,347	79,053	78,043	70,536	104,714	57,032	57,940
37	42,235	92,689	55,477	129,732	44,618	93,562	44,462
38	200,753	172,690	311,862	591,840	230,531	289,645	175,265
39	113,936	129,449	138,296	117,131	120,684	56,922	15,350
40							
41	—	—	2,360,873	—	—	—	—
42	277,039	252,645	195,964	143,130	121,655	322,132	266,199
43	—	—	19,486	—	—	—	—
44	38,083	—	1,921	—	36,567	9,661	33,993
45	—	—	—	—	—	—	—
46	311,455	249,099	163,965	83,798	95,753	81,482	234,137
47							
48							
49	—	—	39,505	—	—	—	45,673
50	1,950	37,521	—	14,899	72,984	3,925	5,082
51	500,790	212,118	59,472	34,616	2,303	109,990	98,118
52	131,751	32,259	194,146	115,158	139,904	112,212	167,646
53	—	—	—	2,817	4,595	—	—
54	—	—	—	—	—	—	—
55	309,213	373,566	69,134	14,218	113,358	98,496	424,279
56	71,693	3,991	—	—	—	—	—
57	4,897	2,976	—	3,285	5,153	6,938	8,739
58	—	23,478	1,200	—	—	273,434	—
59							
60	—	—	—	—	—	—	—
61	1,356,976	68,527	73,060	—	32,706	194,337	112,030
62	—	—	—	—	—	—	—
63	18,916	—	—	—	—	—	2,800
64							
65	578,000	569,700	490,000	390,000	260,000	242,000	606,000
66	870,000	3,500,000	600,000	4,551,669	1,000,000	1,343,500	2,181,900
67	113,841	51,163	112,042	98,358	87,191	102,540	73,186
68	757,096	481,935	811,820	1,095,328	553,445	588,423	514,260
69	187,918	280,616	164,896	810,401	377,632	213,429	138,901
70	10,825,195	12,177,818	11,193,302	15,893,738	8,495,989	11,036,094	9,178,785
71	3,221,216	3,831,824	1,974,117	1,248,517	716,017	2,778,684	1,229,880
72	\$14,046,411	\$16,009,642	\$13,167,419	\$17,142,255	\$9,212,006	\$13,814,778	\$10,408,665

TABLE I. — Summary of Financial Transactions
Cities Graded According to Population of 1965 — Concluded

POPULATION		Gardner 20,463	North Adams 19,805	Newburyport 14,732	Aggregate 39 Cities 2,835,457
RECEIPTS					
1	REVENUE				
2	General				
3	Taxes				
4	Property and poll	\$2,318,274	\$2,907,955	\$1,771,550	\$522,379,322
5	Corporation and income	415,154	527,277	299,979	70,494,544
6	Licenses and permits	20,861	34,691	25,839	5,893,111
7	Fines and forfeits	2,213	5,057	1,597	3,476,117
8	Grants and gifts	311,676	640,129	545,458	127,396,046
9	All other	—	134	—	695,107
10	Commercial				
11	Special assessments	18,655	8,436	—	1,554,857
12	Privileges	346,884	342,079	251,835	51,030,911
13	Departmental	279,148	520,994	713,878	120,996,358
14	Public service enterprises	208,546	133,246	247,901	55,689,102
15	Cemeteries	13,829	24,395	2,279	1,748,945
16	Interest	11,861	31,990	20,095	6,077,319
17	NON-REVENUE				
18	Offsets to outlays	—	—	—	—
19	Municipal indebtedness				
20	Funded debt	630,000	240,000	300,000	50,781,400
21	All other	700,214	1,879,073	655,371	249,345,866
22	Refunds	103,719	49,279	37,465	15,024,862
23	Agency, trust, and investment	424,725	511,587	246,459	118,636,496
24	TOTAL RECEIPTS	5,805,759	7,856,322	5,119,706	1,401,220,363
25	Balance on hand	751,082	1,557,008	548,638	143,651,387
26	TOTAL	\$6,556,841	\$9,413,330	\$5,668,344	\$1,544,871,750
PAYMENTS					
27	Maintenance				
28	Departmental				
29	General government	\$148,863	\$237,767	\$105,940	\$26,560,130
30	Public safety	494,592	464,251	351,763	114,167,622
31	Health and sanitation	140,393	118,127	142,443	73,995,382
32	Highways	248,371	504,152	175,938	30,984,515
33	Public welfare	444,391	981,630	778,639	177,706,114
34	Veterans' services	95,152	150,085	92,021	14,469,504
35	Schools	1,202,425	1,767,350	1,456,039	245,543,996
36	Libraries	53,390	64,326	51,639	11,401,357
37	Recreation	127,470	55,983	50,556	12,201,362
38	Pensions	145,322	107,054	97,147	49,838,011
39	Unclassified	104,496	70,169	55,787	23,342,701
40	Public service enterprises				
41	Electric light	—	—	—	15,450,842
42	Water	139,356	70,068	171,988	17,479,271
43	All other	4,997	125,719	—	1,475,785
44	Cemeteries	32,952	51,593	8,425	2,916,771
45	Administration of trust funds				
46	Interest	44,981	109,872	58,408	17,410,924
47	Outlays				
48	Departmental				
49	General government	2,665	3,418	—	6,583,179
50	Public safety	—	8,217	3,411	2,139,868
51	Health and sanitation	255,237	90,063	70,253	14,489,457
52	Highways	179,458	12,754	34,000	15,979,035
53	Public welfare	—	4,657	—	45,968
54	Veterans' services	—	—	—	—
55	Schools	5,156	1,126,403	140,953	27,526,632
56	Libraries	—	—	—	821,443
57	Recreation	12,070	4,170	—	1,683,365
58	Unclassified	—	—	—	4,647,690
59	Public service enterprises				
60	Electric light	—	—	—	4,315,040
61	Water	238,864	51,739	37,545	9,709,343
62	All other	—	—	—	461,389
63	Cemeteries	4,254	—	—	448,276
64	Municipal indebtedness				
65	Funded debt	169,000	274,000	208,000	56,699,309
66	All other	700,000	1,395,587	600,000	232,440,124
67	Refunds	103,719	49,279	37,465	15,024,862
68	Agency, trust, and investment	422,639	519,851	246,461	104,732,499
69	State and county assessments	149,308	155,976	93,079	58,480,375
70	TOTAL PAYMENTS	5,669,523	8,574,260	5,067,900	1,391,172,141
71	Balance on hand	887,318	839,070	600,444	153,699,609
72	TOTAL	\$6,556,841	\$9,413,330	\$5,668,344	\$1,544,871,750

TABLE II. — *Debt Transactions for 1965*

ISSUED				
CITIES	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1. BOSTON	\$12,400,000	—	—	\$50,000,000
2. WORCESTER	500,000	\$750,000	\$550,000	13,000,000
3. SPRINGFIELD	1,750,000	—	800,000	13,250,000
4. NEW BEDFORD	1,196,000	75,000	—	3,000,000
5. FALL RIVER	—	—	—	6,500,000
6. CAMBRIDGE	—	—	—	6,500,000
7. LYNN	915,000	—	300,000	11,000,000
8. LYNN	900,000	—	—	8,000,000
9. QUINCY	5,150,000	—	50,000	7,500,000
10. LOWELL	1,883,000	100,000	300,000	10,750,000
11. SOMERVILLE	—	—	—	11,500,000
12. BROCKTON	4,080,000	675,000	1,625,000	6,250,000
13. LAWRENCE	425,000	—	—	5,000,000
14. MEDFORD	—	—	—	4,000,000
15. CHICOPEE	456,000	—	30,000	4,000,000
16. WALTHAM	600,000	—	—	4,800,000
17. PITTSFIELD	1,615,000	—	—	4,800,000
18. MALDEN	1,435,000	—	115,000	5,500,000
19. HOLYOKE	54,000	—	—	3,500,000
20. EVERETT	—	—	—	2,000,000
21. HAVERHILL	—	—	—	3,400,000
22. FITCHBURG	590,000	220,000	—	3,100,000
23. REVERE	1,120,000	—	950,000	4,500,000
24. TAUNTON	1,625,000	2,900,000	—	1,750,000
25. PEABODY	—	—	185,000	—
26. SALEM	135,000	—	—	3,500,000
27. BEVERLY	300,000	—	80,000	4,800,000
28. WOBURN	250,000	—	—	3,000,000
29. MELROSE	725,000	—	—	2,200,000
30. LEOMINSTER	1,884,000	200,000	70,000	800,000
31. ATTLEBORO	—	—	—	4,700,000
32. WESTFIELD	118,400	—	—	600,000
33. CHELSEA	765,000	—	265,000	4,500,000
34. NORTHAMPTON	—	—	—	1,000,000
35. GLOUCESTER	2,120,000	100,000	200,000	1,300,000
36. MARLBOROUGH	1,488,000	112,000	145,000	2,000,000
37. GARDNER	—	630,000	—	700,000
38. NORTH ADAMS	115,000	125,000	—	1,700,000
39. NEWBURYPORT	300,000	—	—	600,000
39 Cities	\$44,894,400	\$5,887,000	\$5,665,000	\$225,000,000

Classified by Character of Obligation

PAID					
Anticipation Reimburse- ment and Grant Loans	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Anticipation Reimburse- ment and Grant Loans
1. —	\$11,100,000	\$10,170,000	—	\$50,000,000	—
2. —	3,289,000	520,000	\$1,300,000	13,000,000	—
3. —	2,635,000	739,000	500,000	13,250,000	\$116,980
4. —	1,462,000	262,000	—	3,000,000	—
5. —	406,555	102,445	—	6,500,000	—
6. —	538,000	40,000	—	6,500,000	—
7. —	1,380,000	10,000	300,000	9,500,000	—
8. —	1,623,000	70,000	—	8,000,000	—
9. —	1,098,000	15,000	50,000	7,500,000	—
10. \$125,300	1,026,000	212,000	300,000	10,000,000	133,846
11. —	858,109	10,000	—	9,750,000	—
12. —	1,275,000	487,000	1,525,000	6,250,000	—
13. —	742,000	135,000	—	4,500,000	—
14. —	316,000	—	—	4,000,000	—
15. —	691,000	183,500	30,000	4,000,000	—
16. —	1,176,000	82,000	—	4,800,000	—
17. —	890,000	265,000	—	4,800,000	—
18. 63,900	950,000	10,000	711,000	5,900,000	—
19. —	1,079,000	634,000	—	3,500,000	—
20. —	335,000	—	—	2,000,000	—
21. —	559,000	50,000	—	3,900,000	—
22. —	436,500	195,000	—	3,100,000	102,000
23. —	700,000	30,000	350,000	4,200,000	—
24. —	146,000	290,000	100,000	1,750,000	—
25. —	998,000	252,500	—	—	—
26. 46,050	318,000	155,000	—	3,500,000	—
27. 50,250	781,000	140,000	—	4,800,000	50,250
28. —	760,000	110,000	—	3,000,000	—
29. —	175,000	—	—	2,200,000	—
30. —	380,000	198,000	70,000	800,000	—
31. —	411,000	158,700	—	500,000	—
32. 9,682	422,000	68,000	—	600,000	9,682
33. —	390,000	—	265,000	4,000,000	—
34. —	245,000	15,000	—	1,000,000	—
35. —	174,000	68,000	—	1,300,000	43,500
36. —	483,000	123,000	145,000	2,000,000	36,900
37. —	151,000	18,000	—	700,000	—
38. 128,437	233,000	41,000	—	1,300,000	45,000
39. 55,000	175,000	33,000	—	600,000	—
\$478,619	\$40,807,164	\$15,892,145	\$5,646,000	\$216,000,000	\$538,158

PART II

TOWNS OVER 10,000 POPULATION

TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Brookline 53,608	Arlington 52,482	Frammingham 52,369	Weymouth 50,468	Watertown 40,115
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$12,960,702	\$8,693,591	\$10,983,212	\$9,126,297	\$6,928,846
5	Corporation and income	1,540,120	1,089,906	1,228,981	1,373,196	928,154
6	Licenses and permits	66,573	10,289	93,297	44,739	48,539
7	Fines and forfeits	127,108	5,324	6,207	2,607	21,748
8	Grants and gifts	1,596,482	1,041,231	1,438,741	1,370,110	842,672
9	All other	3,210	5,109	—	40	776
10	Commercial					
11	Special assessments	21,586	61,262	8,900	182,750	13,725
12	Privileges	1,525,168	1,100,821	1,342,962	947,887	823,554
13	Departmental	1,201,227	865,340	1,389,000	1,137,414	712,875
14	Public service enterprises	735,660	550,121	766,190	562,332	454,199
15	Cemeteries	24,303	63,618	35,810	—	18,021
16	Interest	63,227	35,719	18,659	80,860	6,661
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	1,435,000	—	1,620,000	330,000	—
21	All other	2,750,819	3,000,000	4,008,477	51,419	2,600,002
22	Refunds	153,185	139,017	126,705	181,469	185,695
23	Agency, trust, and investment	273,006	1,052,385	1,538,369	1,024,798	877,175
24	TOTAL RECEIPTS	24,477,376	17,713,733	24,605,510	16,415,918	14,462,642
25	Balance on hand	4,008,940	2,249,554	2,623,080	4,139,723	983,162
26	TOTAL	\$28,486,316	\$19,963,287	\$27,228,590	\$20,555,641	\$15,445,804
PAYMENTS						
27	Maintenance					
28	Departmental					
29	General government	\$847,856	\$631,138	\$463,975	\$410,255	\$329,815
30	Public safety	3,030,486	1,554,585	1,736,489	1,457,692	1,563,492
31	Health and sanitation	862,808	467,490	632,946	400,408	452,153
32	Highways	970,435	713,405	531,903	583,843	602,906
33	Public welfare	1,871,679	1,122,178	1,075,282	1,326,588	1,172,433
34	Veterans' services	230,502	104,181	91,948	205,396	122,250
35	Schools	5,195,648	4,915,603	7,185,139	5,772,165	3,308,928
36	Libraries	550,976	345,098	266,251	205,953	225,531
37	Recreation	885,389	192,975	221,447	140,824	156,867
38	Pensions	1,041,745	413,843	311,602	285,414	515,187
39	Unclassified	215,794	222,114	249,158	227,499	193,639
40	Public service enterprises					
41	Electric light	—	—	—	—	—
42	Water	327,207	218,549	407,398	192,419	170,149
43	All other	—	—	—	—	—
44	Cemeteries	73,756	79,494	40,422	—	35,922
45	Administration of trust funds	—	—	—	—	—
46	Interest	170,895	119,506	475,626	393,788	107,260
47	Outlays					
48	Departmental					
49	General government	443,556	9,366	88,517	31,826	1,924
50	Public safety	195,527	82,649	89,106	23,148	42,739
51	Health and sanitation	—	—	153,238	1,245,776	234,042
52	Highways	896,523	456,342	527,429	379,899	178,658
53	Public welfare	—	—	—	6,793	—
54	Veterans' services	—	—	—	—	—
55	Schools	930,535	313,905	860,860	471,753	12,724
56	Libraries	12,607	1,431	7,985	412,760	—
57	Recreation	118,684	4,000	64,938	12,872	20,277
58	Unclassified	48,487	—	—	—	—
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	—	29,627	47,615	466,402	35,926
62	All other	—	—	—	—	—
63	Cemeteries	—	6,857	—	—	—
64	Municipal indebtedness					
65	Funded debt	622,000	415,000	1,399,000	1,194,000	445,000
66	All other	2,723,149	3,000,000	4,000,000	—	2,600,000
67	Refunds	153,185	139,017	126,705	181,469	185,695
68	Agency, trust, and investment	178,370	1,050,961	1,497,437	1,024,360	901,459
69	State and county assessments	1,856,540	847,786	451,698	682,874	1,068,150
70	TOTAL PAYMENTS	24,454,339	17,457,100	23,004,114	17,736,176	14,683,126
71	Balance on hand	4,031,977	2,506,187	4,224,476	2,819,465	762,678
72	TOTAL	\$28,486,316	\$19,963,287	\$27,228,590	\$20,555,641	\$15,445,804

Graded According to Population of 1965

	Braintree 33,954	Methuen 32,466	Lexington 31,388	Natick 30,365	Needham 29,303	Norwood 28,978	Belmont 28,794
1							
2							
3							
4	\$6,119,119	\$3,208,948	\$7,785,557	\$5,953,524	\$6,382,716	\$4,506,053	\$4,816,948
5	793,484	673,980	674,589	746,324	774,947	712,537	710,533
6	35,141	37,172	10,380	25,715	16,727	36,445	8,309
7	1,358	1,325	3,446	3,886	1,160	3,572	6,897
8	696,669	695,348	662,765	724,968	434,954	670,535	564,810
9	15,662	452	—	—	455	1,650	—
10							
11	123,873	13,865	152,214	43,464	122,817	22,762	15,550
12	789,635	572,002	774,378	771,870	880,038	664,878	758,793
13	754,468	635,695	758,232	2,047,532	1,418,025	336,444	274,403
14	3,612,979	391,646	484,064	292,738	387,266	2,405,772	1,916,714
15	1,247	19,432	24,561	—	—	44,734	30,621
16	120,528	13,444	56,568	85,825	29,980	69,168	64,729
17							
18	—	—	—	—	—	—	—
19							
20	355,000	—	1,710,000	2,670,000	4,050,000	559,300	—
21	1,901,017	900,000	2,205,773	3,362,683	2,348,499	185	—
22	305,261	67,780	97,196	67,128	91,100	81,815	82,224
23	988,773	543,959	974,928	1,262,797	939,371	963,334	8,240,957
24	16,614,214	7,775,048	16,374,651	18,058,454	17,878,055	11,079,184	17,491,488
25	2,755,986	1,331,910	2,934,365	2,646,018	1,421,545	2,352,088	3,875,573
26	\$19,370,200	\$9,106,958	\$19,309,016	\$20,704,472	\$19,299,600	\$13,431,272	\$21,367,061
27							
28							
29	\$196,046	\$175,422	\$708,395	\$262,201	\$364,728	\$401,366	\$268,392
30	982,599	748,458	718,587	1,047,314	1,031,101	723,333	963,184
31	299,149	254,455	193,273	1,718,041	1,283,084	189,064	356,576
32	267,668	351,868	155,614	314,781	357,960	228,809	433,090
33	590,343	1,042,195	285,935	516,757	322,757	515,755	432,239
34	154,763	79,672	14,467	83,634	52,448	47,531	19,745
35	4,348,633	2,179,561	5,832,387	4,252,125	4,211,393	2,912,047	2,947,587
36	108,053	—	196,081	115,663	168,074	94,390	155,222
37	163,537	42,207	54,948	97,451	118,484	96,001	90,435
38	292,731	127,001	75,980	155,172	158,646	202,737	256,248
39	155,091	70,643	118,637	227,220	211,191	173,141	37,130
40							
41	2,097,213	—	—	—	—	1,439,501	1,296,422
42	416,581	238,217	10,681	156,544	182,676	75,913	183,798
43							
44	4,616	38,085	45,147	—	—	74,993	58,921
45							
46	314,895	101,671	347,023	178,281	195,088	96,200	35,400
47							
48							
49	—	—	7,768	—	38,831	8,326	—
50	—	3,984	19,028	60,631	50,331	49,263	—
51	912,722	101,589	573,850	383,621	503,162	55,311	199,812
52	68,493	138,075	660,179	28,475	62,677	22,179	119,300
53	—	2,790	—	—	—	—	—
54	—	—	—	—	—	—	—
55	84,257	168,556	1,558,944	2,824,574	339,361	639,516	187,719
56	—	2,522	2,522	191,513	1,663	432,417	325,080
57	69,334	20,887	168,158	13,229	57,965	14,438	—
58	—	—	54,722	2,962	142,329	46,594	47,000
59							
60	—	—	—	—	—	462,486	—
61	113,666	185,571	7,756	86,806	78,436	49,926	—
62	—	—	—	—	—	—	—
63	—	41,760	—	—	—	7,291	—
64							
65	1,051,000	249,000	978,000	640,700	644,000	465,000	430,000
66	1,900,000	900,000	2,000,000	3,391,100	2,335,000	—	—
67	305,261	67,780	97,196	67,128	91,100	81,815	82,224
68	974,908	607,865	898,205	935,112	1,009,162	739,498	8,249,783
69	366,125	179,076	482,494	306,745	479,427	520,455	841,321
70	16,237,684	8,116,388	16,265,977	18,057,780	14,491,074	10,865,296	18,016,628
71	3,132,516	990,570	3,043,039	2,646,692	4,808,526	2,565,976	3,350,433
72	\$19,370,200	\$9,106,958	\$19,309,016	\$20,704,472	\$19,299,600	\$13,431,272	\$21,367,061

TABLE I. — Summary of Financial Transactions. Towns

POPULATION		Milton 27,708	Dedham 26,618	Wellesley 26,297	West Springfield 26,070	Wakefield 25,571
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$4,442,148	\$4,372,861	\$6,268,185	\$4,661,186	\$3,589,961
5	Corporation and income	692,953	634,984	803,250	763,841	558,158
6	Licenses and permits	19,000	45,242	12,587	37,318	12,459
7	Fines and forfeits	959	7,195	14,758	5,754	6,537
8	Grants and gifts	423,814	457,036	425,681	591,492	574,693
9	All other	1,365	104	—	799	2,467
10	Commercial					
11	Special assessments	30,501	72,046	26,938	6,742	97,629
12	Privileges	787,745	662,997	849,331	581,474	547,681
13	Departmental	285,808	361,318	584,571	395,775	359,955
14	Public service enterprises	354,756	—	2,301,930	347,978	2,416,543
15	Cemeteries	65,549	14,005	—	—	17,625
16	Interest	24,314	30,564	32,636	101,491	43,554
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	—	205,000	—	—	600,000
21	All other	1,200,000	1,000,955	1,200,000	2,200,001	1,403,794
22	Refunds	91,850	73,253	112,720	111,691	242,100
23	Agency, trust, and investment	635,102	1,214,196	1,003,251	1,042,872	785,601
24	TOTAL RECEIPTS	9,055,864	9,151,756	13,635,838	10,848,414	11,258,757
25	Balance on hand	1,270,004	1,412,662	2,283,614	3,903,365	1,614,413
26	TOTAL	\$10,325,868	\$10,564,418	\$15,919,452	\$14,751,779	\$12,873,170
PAYMENTS						
27	Maintenance					
28	Departmental					
29	General government	\$217,481	\$187,639	\$331,990	\$192,817	\$324,455
30	Public safety	1,007,974	818,550	900,690	925,801	611,374
31	Health and sanitation	277,720	207,071	309,510	180,681	112,841
32	Highways	274,783	318,729	444,002	432,824	285,926
33	Public welfare	348,207	622,926	312,336	472,237	543,635
34	Veterans' services	43,287	45,915	41,177	112,172	53,020
35	Schools	2,550,474	2,706,704	4,308,973	2,909,536	2,549,342
36	Libraries	175,114	96,443	168,097	59,836	112,585
37	Recreation	52,235	51,835	242,416	70,991	24,195
38	Pensions	307,703	128,776	287,187	201,448	179,264
39	Unclassified	139,090	68,785	37,055	90,679	114,476
40	Public service enterprises					
41	Electric light	—	—	1,479,611	—	1,548,462
42	Water	187,200	—	164,726	189,014	169,830
43	All other	—	—	—	—	—
44	Cemeteries	102,476	48,202	—	75	51,111
45	Administration of trust funds					
46	Interest	75,878	153,863	119,258	186,993	124,992
47	Outlays					
48	Departmental					
49	General government	—	2,375	—	4,529	18,099
50	Public safety	45,602	7,964	42,629	19,976	20,670
51	Health and sanitation	26,475	135,279	72,860	141,014	272,316
52	Highways	107,069	106,498	356,831	181,527	179,069
53	Public welfare	—	—	—	—	—
54	Veterans' services	—	—	—	—	—
55	Schools	102,559	211,142	179,221	1,806,824	276,119
56	Libraries	—	—	—	3,262	—
57	Recreation	13,636	13,286	36,700	53,150	22,809
58	Unclassified	—	—	—	—	—
59	Public service enterprises					
60	Electric light	—	—	275,004	—	210,473
61	Water	89,821	—	74,150	68,793	66,499
62	All other	—	—	—	—	—
63	Cemeteries	14,540	1,516	—	—	1,971
64	Municipal indebtedness					
65	Funded debt	247,695	491,000	552,000	615,000	415,000
66	All other	1,200,000	1,000,000	1,200,000	2,222,702	1,434,500
67	Refunds	91,850	73,253	112,720	111,691	242,100
68	Agency, trust, and investment	633,738	1,035,418	1,025,921	1,031,354	753,785
69	State and county assessments	760,483	344,209	416,526	222,412	445,737
70	TOTAL PAYMENTS	9,093,090	8,877,378	13,491,590	12,507,338	11,164,655
71	Balance on hand	1,232,778	1,687,040	2,427,862	2,244,441	1,708,515
72	TOTAL	\$10,325,868	\$10,564,418	\$15,919,452	\$14,751,779	\$12,873,170

Graded According to Population of 1965 — Continued

	Danvers 24,764	Billerica 23,633	Seugus 23,429	Cheimsford 23,040	Randolph 21,726	Winchester 21,634	Reading 21,188
1							
2							
3							
4	\$3,758,221	\$3,240,615	\$3,471,250	\$3,052,243	\$3,654,940	\$5,108,133	\$3,356,137
5	494,395	437,857	470,257	430,402	466,377	562,195	468,943
6	42,077	34,034	37,142	38,125	23,451	21,957	4,723
7	989	907	3,199	307	656	1,893	187
8	500,198	658,339	744,910	766,845	498,364	256,725	392,637
9	59	—	25	—	1,028	—	796
10							
11	25,615	6,320	39,508	—	36,670	44,002	90,587
12	488,640	393,577	505,685	535,705	474,702	593,585	434,187
13	1,500,421	482,119	359,389	365,541	370,584	317,279	486,468
14	2,201,068	210,268	208,680	—	191,931	296,946	3,921,700
15	—	11,665	24,633	12,326	—	32,412	22,362
16	23,038	30,649	47,463	49,120	55,531	28,352	39,462
17							
18	—	—	—	—	—	—	—
19							
20	960,000	1,885,000	3,272,000	12,700	152,000	440,000	74,000
21	1,139,965	1,833,016	1,304,222	1,035,800	1,000,140	1,100,488	1,500,000
22	261,610	84,390	81,061	87,952	64,115	73,840	73,655
23	613,159	512,126	503,740	475,497	626,277	980,042	611,459
24	12,009,455	9,820,882	11,073,164	6,862,563	7,616,766	9,857,849	11,477,303
25	1,353,811	1,603,384	1,532,404	2,529,038	2,605,182	1,299,534	1,553,444
26	\$13,363,266	\$11,424,266	\$12,605,568	\$9,391,601	\$10,221,948	\$11,157,383	\$13,030,747
27							
28							
29	\$252,400	\$143,729	\$237,934	\$122,463	\$209,251	\$223,164	\$197,484
30	491,136	562,389	557,306	469,381	464,744	700,532	613,879
31	1,280,339	75,762	167,706	69,423	221,045	215,834	195,371
32	223,696	258,446	231,367	372,094	260,696	427,216	393,629
33	419,661	436,817	377,781	381,281	378,734	236,561	276,471
34	65,947	73,143	57,499	19,918	137,377	19,636	71,433
35	2,545,499	2,589,650	2,557,955	2,673,479	2,505,177	2,968,831	2,339,797
36	73,188	15,811	46,645	60,331	44,275	132,376	83,236
37	73,916	26,948	24,503	26,546	8,947	116,214	61,469
38	93,692	55,585	153,561	52,098	73,612	210,673	192,812
39	53,306	68,672	184,382	74,734	97,653	100,949	141,243
40							
41	1,404,057	—	—	—	—	—	2,890,260
42	259,339	173,736	85,726	—	143,697	156,071	225,409
43	—	—	—	—	—	—	—
44	—	17,777	38,820	22,276	—	55,440	40,214
45	—	—	—	—	—	—	—
46	153,717	139,914	158,029	189,026	268,695	91,489	140,898
47							
48							
49	19,835	—	11,516	—	—	40,560	—
50	9,780	39,795	54,925	137,572	25,510	31,688	—
51	324,839	11,646	393,741	—	122,132	258,818	174,355
52	119,057	139,112	122,439	69,845	155,800	70,370	75,312
53	—	—	—	—	—	1,142	—
54	—	—	—	—	—	—	—
55	573,956	846,025	2,419,062	1,291,453	1,189,766	149,667	14,398
56	—	—	2,555	37,562	83,839	231,289	—
57	4,191	1,499	25,817	31,977	—	10,489	—
58	—	—	—	—	—	—	—
59							
60	78,194	—	—	—	—	—	190,174
61	97,369	133,670	40,570	—	46,544	62,518	156,595
62	—	—	—	—	—	—	—
63	—	2,652	8,027	13,145	—	11,524	15,193
64							
65	641,000	474,000	398,000	441,000	612,000	315,000	397,000
66	1,166,000	1,800,000	1,328,500	1,003,000	1,000,000	1,100,000	1,500,000
67	261,610	84,390	81,061	87,952	64,115	73,840	73,655
68	606,193	520,488	496,263	435,064	638,076	1,156,115	620,158
69	179,014	96,213	285,923	99,956	154,743	584,364	196,645
70	11,470,931	8,787,869	10,547,613	8,181,576	8,906,428	9,752,370	11,277,090
71	1,892,335	2,636,397	2,057,955	1,210,025	1,315,520	1,405,013	1,753,657
72	\$13,363,266	\$11,424,266	\$12,605,568	\$9,391,601	\$10,221,948	\$11,157,383	\$13,030,747

TABLE I. — *Summary of Financial Transactions.* Towns

	POPULATION	Marblehead 20,942	Andover 20,551	Winthrop 20,398	Stoneham 20,109	Stoughton 19,686
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$3,722,301	\$3,602,745	\$2,714,881	\$3,011,252	\$2,989,216
5	Corporation and income	495,265	541,754	408,595	426,620	391,256
6	Licenses and permits	23,242	28,227	12,828	13,060	29,931
7	Fines and forfeits	1,138	1,219	528	1,238	1,170
8	Grants and gifts	286,457	392,740	547,362	324,725	550,347
9	All other	—	—	—	355	548
10	Commercial					
11	Special assessments	37,661	105,725	1,859	47,962	31,619
12	Privileges	576,086	520,185	351,684	408,489	337,182
13	Departmental	741,726	294,370	347,517	267,063	355,599
14	Public service enterprises	1,352,930	222,652	191,131	224,536	162,992
15	Cemeteries	32,050	13,408	27,471	13,591	—
16	Interest	25,554	30,103	7,935	11,395	37,650
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	1,945,000	—	—	205,000	695,000
21	All other	751,945	1,000,000	1,800,010	1,500,744	1,029,206
22	Refunds	48,604	49,926	82,129	69,489	30,573
23	Agency, trust, and investment	695,015	499,367	375,477	451,213	432,016
24	TOTAL RECEIPTS	10,734,974	7,302,821	6,869,407	6,976,732	7,074,305
25	Balance on hand	1,250,045	1,411,180	2,712,004	763,239	2,094,523
26	TOTAL	\$11,985,019	\$8,714,001	\$9,581,411	\$7,739,971	\$9,168,828
PAYMENTS						
27	Maintenance					
28	Departmental					
29	General government	\$287,156	\$222,162	\$134,492	\$174,456	\$182,113
30	Public safety	639,552	612,725	526,008	544,886	367,631
31	Health and sanitation	731,389	84,937	108,042	144,136	71,202
32	Highways	209,185	270,079	213,643	239,193	60,247
33	Public welfare	373,419	233,614	726,294	382,124	438,766
34	Veterans' services	30,169	40,366	49,896	53,100	43,869
35	Schools	2,159,018	2,442,764	1,602,179	1,926,556	2,282,823
36	Libraries	91,353	119,977	41,893	85,401	47,310
37	Recreation	67,871	63,084	51,680	48,919	12,762
38	Pensions	95,700	96,258	175,734	131,443	69,984
39	Unclassified	13,706	112,614	82,709	119,366	283,547
40	Public service enterprises					
41	Electric light	430,716	—	—	—	—
42	Water	118,524	145,154	92,664	64,361	82,026
43	All other	—	—	—	—	—
44	Cemeteries	74,139	35,392	53,193	30,374	150
45	Administration of trust funds	—	—	—	—	—
46	Interest	104,212	103,759	112,479	70,356	195,913
47	Outlays					
48	Departmental					
49	General government	—	8,089	—	—	—
50	Public safety	5,224	3,126	64,904	17,002	9,256
51	Health and sanitation	294,806	10,247	6,390	102,760	125,663
52	Highways	108,864	95,665	114,822	83,749	15,719
53	Public welfare	—	—	—	—	—
54	Veterans' services	—	—	—	—	—
55	Schools	87,007	207,889	1,766,496	226,334	1,220,392
56	Libraries	—	93,791	6,517	3,116	—
57	Recreation	94,185	5,504	8,529	4,787	4,016
58	Unclassified	54,457	3,712	6,629	29,035	14,467
59	Public service enterprises					
60	Electric light	157,208	—	—	—	—
61	Water	89,687	76,014	7,174	53,384	71,413
62	All other	—	—	—	—	—
63	Cemeteries	2,528	4,851	—	—	—
64	Municipal indebtedness					
65	Funded debt	564,000	340,000	173,967	310,000	481,000
66	All other	750,000	500,000	1,800,000	1,100,000	900,000
67	Refunds	48,604	49,926	82,129	69,489	30,573
68	Agency, trust, and investment	798,323	501,372	363,302	452,163	446,592
69	State and county assessments	271,652	155,098	261,642	380,469	105,312
70	TOTAL PAYMENTS	8,752,654	6,633,169	8,633,407	6,846,959	7,562,746
71	Balance on hand	3,232,365	2,075,832	948,004	893,012	1,606,082
72	TOTAL	\$11,985,019	\$8,714,001	\$9,581,411	\$7,739,971	\$9,168,828

Graded According to Population of 1965 — Continued

	Burlington 19,473	Southbridge 19,384	Greenfield 18,265	Tewksbury 18,079	Shrewsbury 18,003	Hingham 17,576	Agawam 17,484
1							
2							
3							
4	\$3,198,264	\$1,820,263	\$2,750,881	\$2,325,280	\$2,533,647	\$3,985,587	\$2,622,978
5	369,203	368,817	476,383	350,609	381,156	416,697	377,451
6	15,550	22,482	29,720	33,721	36,784	25,387	29,019
7	1,390	969	4,369	205	1,144	2,894	4,950
8	394,736	558,891	749,727	495,840	446,870	494,899	386,294
9	—	721	—	—	3,209	—	—
10							
11	—	3,526	1,079	—	283,455	51,161	26,413
12	383,101	322,998	414,177	300,665	463,974	419,092	420,002
13	284,880	395,540	547,343	326,572	330,988	347,307	263,315
14		—	219,514	181,839	1,510,483	1,096,571	149,277
15	4,816	3,005	151	—	19,488	—	—
16	17,169	10,144	10,093	5,490	26,188	33,629	7,408
17							
18	—	—	—	—	—	—	—
19							
20	486,000	155,000	—	—	710,000	905,000	—
21	2,242,849	850,700	932,850	1,065,000	600,459	671,895	900,000
22	54,802	27,822	53,750	47,580	52,488	49,921	39,300
23	536,278	304,582	397,681	653,195	399,864	557,367	546,130
24	7,989,038	4,845,460	6,587,718	5,785,996	7,800,197	9,057,407	5,772,537
25	643,196	726,666	631,800	455,704	1,868,436	1,932,934	763,968
26	\$8,632,234	\$5,572,126	\$7,219,518	\$6,241,700	\$9,668,633	\$10,990,341	\$6,536,505
27							
28							
29	\$166,981	\$125,906	\$147,342	\$91,921	\$199,472	\$183,054	\$133,623
30	494,673	449,188	414,113	348,241	352,911	709,808	433,315
31	124,708	80,902	59,102	87,657	77,097	138,253	142,940
32	279,688	171,160	440,544	175,072	179,276	231,985	243,482
33	200,825	708,495	833,633	302,371	173,317	300,587	235,872
34	22,143	125,045	70,752	54,606	22,794	25,852	34,989
35	2,571,969	1,122,612	1,908,257	2,076,101	2,177,173	2,608,478	2,062,583
36	21,988	37,911	72,163	9,774	82,364	46,550	21,223
37	70,966	35,668	15,814	18,962	31,452	53,552	17,431
38	47,166	75,029	131,494	42,539	41,569	107,391	57,858
39	89,111	66,104	115,031	51,763	53,004	85,712	55,208
40							
41	—	—	—	—	1,000,425	959,948	—
42	—	—	24,476	78,400	134,313	—	138,494
43	—	—	76,340	—	—	—	—
44	31,103	11,455	201	1,090	21,202	—	1,940
45	—	—	—	—	—	—	—
46	189,251	46,614	66,439	132,333	188,110	144,821	87,821
47							
48	—	—	3,206	—	144,657	228,539	—
49	—	3,756	23,777	—	15,692	58,045	9,216
50	—	—	—	34,438	—	—	—
51	123,717	214,050	8,000	21,578	520,475	161,410	54,376
52	159,125	63,777	77,415	23,406	80,059	104,897	31,496
53	—	—	1,833	—	—	—	—
54	—	—	—	—	—	—	—
55	382,396	32,666	54,310	47,653	247,037	635,135	20,488
56	13,486	15,000	—	8,350	—	180,814	—
57	—	5,234	—	—	9,982	2,148	12,000
58	—	—	14,264	—	—	14,530	—
59	—	—	—	—	—	—	—
60	—	—	—	—	98,026	52,860	—
61	—	—	5,735	223,693	48,088	—	10,512
62	—	—	—	—	—	—	—
63	—	2,970	—	—	4,850	—	—
64							
65	425,750	72,000	204,000	315,000	385,000	545,000	330,000
66	2,163,900	1,175,000	935,000	925,000	600,000	635,857	920,000
67	54,802	27,822	53,750	47,580	52,488	49,921	39,300
68	550,437	303,046	430,815	478,603	345,455	473,635	542,298
69	77,000	126,610	248,421	62,342	103,590	244,857	84,462
70	8,261,185	5,098,020	6,436,227	5,658,473	7,389,878	8,983,639	5,720,927
71	371,049	474,106	783,291	583,227	2,278,755	2,006,702	815,578
72	\$8,632,234	\$5,572,126	\$7,219,518	\$6,241,700	\$9,668,633	\$10,990,341	\$6,536,505

TABLE I. — *Summary of Financial Transactions.* Towns

POPULATION		Dartmouth 17,187	Milford 17,034	Dracut 16,535	Walpole 16,390	Ludlow 15,922
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$1,973,152	\$1,737,925	\$1,593,343	\$2,865,102	\$1,939,078
5	Corporation and income	349,083	338,222	309,572	508,576	360,316
6	Licenses and permits	25,365	30,553	23,738	26,583	25,449
7	Fines and forfeits	1,190	1,853	595	960	4,855
8	Grants and gifts	394,095	292,801	589,911	300,220	371,421
9	All other	74	388	5,382	551	162
10	Commercial					
11	Special assessments	1,731	112	—	39,200	15,953
12	Privileges	349,314	318,327	292,417	406,848	288,865
13	Departmental	253,081	408,632	301,831	319,690	233,409
14	Public service enterprises	164,328	—	—	200,377	—
15	Cemeteries	850	3,114	758	3,684	3,853
16	Interest	6,523	3,519	6,761	42,416	7,003
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	90,000	66,500	—	2,029,000	—
21	All other	300,000	450,012	600,000	102,596	500,000
22	Refunds	38,888	108,605	32,821	39,800	26,019
23	Agency, trust, and investment	366,333	268,344	275,919	418,837	331,634
24	TOTAL RECEIPTS	4,314,007	4,028,907	4,033,048	7,304,440	4,108,017
25	Balance on hand	765,310	490,213	551,888	1,837,617	709,799
26	TOTAL	\$5,079,317	\$4,519,120	\$4,584,936	\$9,142,057	\$4,817,816
PAYMENTS						
27	Maintenance					
28	Departmental					
29	General government	\$156,829	\$117,584	\$73,682	\$151,220	\$85,481
30	Public safety	176,380	428,331	203,188	259,792	230,654
31	Health and sanitation	88,101	99,907	50,177	52,014	105,757
32	Highways	218,717	239,571	144,149	224,919	198,180
33	Public welfare	398,188	546,781	384,830	142,555	218,890
34	Veterans' services	19,808	99,000	37,926	27,046	25,958
35	Schools	1,523,909	1,077,694	1,662,991	2,205,833	1,654,084
36	Libraries	44,982	27,925	16,986	88,696	26,794
37	Recreation	26,164	39,780	14,365	78,478	38,149
38	Pensions	46,531	37,384	25,300	57,152	33,286
39	Unclassified	50,749	42,716	44,156	224,654	60,034
40	Public service enterprises					
41	Electric light	—	—	—	—	—
42	Water	65,297	—	—	122,350	—
43	All other	—	—	—	—	—
44	Cemeteries	757	7,397	3,658	3,683	4,364
45	Administration of trust funds	—	—	—	—	—
46	Interest	58,191	29,449	66,721	94,049	93,012
47	Outlays					
48	Departmental					
49	General government	—	—	18,993	—	—
50	Public safety	4,067	67,582	3,024	30,007	2,115
51	Health and sanitation	33,533	44,087	22,533	252,484	41,066
52	Highways	86,913	54,337	60,190	105,754	74,212
53	Public welfare	—	—	1,274	—	—
54	Veterans' services	—	—	—	—	—
55	Schools	132,030	—	101,607	516,699	33,572
56	Libraries	—	—	—	2,200	—
57	Recreation	109,384	—	—	—	11,835
58	Unclassified	39,181	110,110	—	27,993	8,307
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	23,985	—	—	90,997	—
62	All other	—	—	—	—	—
63	Cemeteries	—	—	—	—	—
64	Municipal indebtedness					
65	Funded debt	272,000	77,000	145,000	309,000	185,000
66	All other	300,000	450,000	600,000	100,000	500,000
67	Refunds	38,888	108,605	32,821	39,800	26,019
68	Agency, trust, and investment	370,595	253,192	349,321	407,106	367,073
69	State and county assessments	142,735	129,972	63,290	148,006	63,307
70	TOTAL PAYMENTS	4,427,914	4,088,404	4,126,182	5,762,487	4,087,149
71	Balance on hand	651,403	430,716	458,754	3,379,570	730,667
72	TOTAL	\$5,079,317	\$4,519,120	\$4,584,936	\$9,142,057	\$4,817,816

Graded According to Population of 1965 — Continued

	North Attleborough 15,682	Fairhaven 15,642	Barnstable 15,609	Plymouth 15,424	Auburn 15,396	Canton 15,310	Wilmington 15,261
1							
2							
3							
4	\$1,791,875	\$1,936,663	\$3,340,402	\$3,169,401	\$1,704,665	\$2,813,935	\$2,728,267
5	347,929	322,811	553,392	425,375	331,260	345,767	336,067
6	28,865	23,807	39,543	43,683	18,105	30,392	11,789
7	4,376	1,118	4,557	1,762	698	1,589	860
8	345,343	421,835	733,462	626,232	335,523	442,995	431,895
9	2,232	2,782	7,213	1,374	816	—	1,000
10							
11	14,981	1,404	721	1,610	—	57,058	16,512
12	336,583	242,422	479,042	371,654	356,172	412,596	286,717
13	318,221	307,822	497,909	483,563	231,194	270,406	329,498
14	1,193,841	34,205	151,206	215,259	—	170,429	241,937
15	—	—	14,500	13,785	8,238	1,939	11,437
16	20,595	31,878	88,837	33,735	6,791	25,146	72,201
17							
18	—	—	—	—	—	—	—
19							
20	—	40,000	564,000	155,000	—	525,000	1,910,429
21	465,000	300,000	1,279,310	500,000	400,000	601,371	1,325,881
22	113,569	28,018	43,307	65,794	48,402	56,019	84,276
23	353,493	347,596	432,193	378,457	319,100	348,808	386,693
24	5,336,903	4,042,361	8,229,594	6,486,684	3,760,964	6,103,450	8,175,459
25	927,571	791,448	1,224,118	1,263,566	667,982	1,537,147	872,622
26	\$6,264,474	\$4,833,809	\$9,453,712	\$7,750,250	\$4,428,946	\$7,640,597	\$9,048,081
27							
28							
29	\$100,628	\$106,885	\$225,341	\$174,491	\$63,000	\$135,585	\$145,313
30	391,144	258,849	467,711	505,716	970,098	411,836	390,410
31	125,492	103,996	67,932	122,632	43,753	119,970	71,107
32	162,994	168,709	427,850	260,878	168,733	169,920	198,293
33	314,253	498,452	585,451	977,967	205,778	277,417	267,302
34	50,873	37,928	79,965	88,264	19,361	68,723	68,552
35	1,339,070	1,493,396	2,216,651	1,900,110	1,656,033	1,699,965	1,906,954
36	38,844	39,771	29,806	65,850	40,741	75,460	23,554
37	46,532	16,209	203,381	94,971	26,622	27,992	12,361
38	61,090	46,431	70,285	126,067	23,385	47,048	46,458
39	33,070	53,712	106,003	122,718	50,457	82,195	68,266
40							
41	919,280	—	—	—	—	—	—
42	98,840	11,845	—	123,021	—	117,121	146,670
43	—	549	160,733	51,458	—	—	—
44	—	300	94,693	62,390	19,970	18,579	37,335
45	—	—	—	—	—	—	—
46	72,328	85,086	116,829	32,565	63,368	171,170	151,965
47							
48							
49	—	—	1,401	—	—	9,431	—
50	4,961	23,603	—	90,634	3,405	13,517	11,690
51	66,196	12,094	155,039	14,046	—	318,786	15,406
52	129,336	77,525	426,930	124,520	171,924	193,319	60,131
53	—	—	—	—	—	—	1,687
54	—	—	—	—	—	—	—
55	79,273	180,213	21,904	2,049	14,134	748,865	655,981
56	3,382	—	—	—	—	1,968	5,500
57	15,848	3,014	215,788	14,112	—	2,825	13,873
58	—	—	16,263	—	—	—	2,900
59							
60	81,725	—	—	—	—	—	—
61	8,694	11,534	—	84,222	—	277,605	96,526
62	—	—	130,334	—	—	—	—
63	—	—	—	2,382	—	—	—
64							
65	290,000	213,800	351,000	125,000	231,000	551,000	375,200
66	400,000	300,000	1,172,000	500,000	400,000	604,942	1,800,000
67	113,569	28,018	43,307	65,794	48,402	56,019	84,276
68	332,194	329,053	431,069	347,332	413,471	351,567	354,377
69	122,661	115,769	413,498	232,668	95,654	181,524	106,934
70	5,402,277	4,216,741	8,231,164	6,311,857	3,856,289	6,734,349	7,119,021
71	862,197	617,068	1,222,548	1,438,393	572,657	906,248	1,929,060
72	\$6,264,474	\$4,833,809	\$9,453,712	\$7,750,250	\$4,428,946	\$7,640,597	\$9,048,081

TABLE I. — *Summary of Financial Transactions.* Towns

	POPULATION	Somerset 15,080	Rockland 15,054	Franklin 14,721	Concord 14,516	Scituate 14,458
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$2,763,041	\$2,108,259	\$1,811,069	\$3,393,947	\$3,109,781
5	Corporation and income	432,680	333,217	275,067	358,298	375,048
6	Licenses and permits	7,107	15,721	29,254	24,406	39,111
7	Fines and forfeits	797	1,371	5,986	1,632	1,454
8	Grants and gifts	315,955	727,995	531,586	453,829	397,621
9	All other	—	—	—	—	—
10	Commercial					
11	Special assessments	—	—	456	—	9,936
12	Privileges	273,721	239,169	271,540	362,651	349,027
13	Departmental	186,812	323,290	292,956	235,894	320,624
14	Public service enterprises	134,670	240,740	96,873	1,398,380	162,739
15	Cemeteries	838	903	4	13,567	—
16	Interest	91,353	10,730	31,331	67,131	10,382
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	3,300,000	1,050,000	110,000	2,196,400	520,000
21	All other	626,070	924,770	408,167	412,309	1,543,349
22	Refunds	256,623	51,065	40,979	30,519	44,182
23	Agency, trust, and investment	308,854	271,994	225,008	393,554	481,233
24	TOTAL RECEIPTS	8,698,521	6,299,224	4,130,276	9,342,517	7,364,487
25	Balance on hand	3,300,289	594,809	1,484,927	1,478,335	1,107,817
26	TOTAL	\$11,998,810	\$6,894,033	\$5,615,203	\$10,820,852	\$8,472,304
PAYMENTS						
27	Maintenance					
28	Departmental					
29	General government	\$122,264	\$80,588	\$98,028	\$180,473	\$143,487
30	Public safety	250,729	281,332	192,013	520,931	568,667
31	Health and sanitation	93,489	90,786	67,125	74,576	74,992
32	Highways	127,396	176,266	162,976	262,954	264,517
33	Public welfare	337,446	475,625	388,037	144,860	218,528
34	Veterans' services	32,169	27,519	39,128	21,806	20,549
35	Schools	1,384,433	1,626,591	1,359,771	2,564,412	2,220,450
36	Libraries	46,928	31,448	31,532	133,542	55,963
37	Recreation	39,427	24,935	18,314	48,353	36,736
38	Pensions	43,705	48,105	23,633	92,401	79,750
39	Unclassified	50,349	60,441	49,009	70,425	79,136
40	Public service enterprises					
41	Electric light	—	—	—	953,555	—
42	Water	153,226	149,607	69,153	115,668	133,710
43	All other	—	—	—	—	7,764
44	Cemeteries	3,833	400	1,610	13,934	—
45	Administration of trust funds	—	—	—	—	—
46	Interest	155,897	107,764	110,000	77,904	159,056
47	Outlays					
48	Departmental					
49	General government	—	—	—	—	—
50	Public safety	310,118	12,989	15,215	—	18,320
51	Health and sanitation	104,653	1,265,146	83,377	21,005	128,539
52	Highways	42,451	63,862	46,211	44,066	110,053
53	Public welfare	—	—	—	—	—
54	Veterans' services	—	—	—	—	—
55	Schools	1,740,392	15,352	780,423	1,390,021	499,713
56	Libraries	—	—	—	—	—
57	Recreation	—	5,555	4,748	—	7,934
58	Unclassified	—	—	5,002	—	—
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	2,300,987	71,998	247,238	89,182	11,130
62	All other	—	—	—	—	—
63	Cemeteries	—	—	—	2,080	—
64	Municipal indebtedness					
65	Funded debt	380,000	246,000	250,000	262,600	400,000
66	All other	600,000	920,000	418,000	400,000	1,540,000
67	Refunds	256,623	51,065	40,979	30,519	44,182
68	Agency, trust, and investment	407,952	274,747	217,195	455,810	439,706
69	State and county assessments	210,902	79,686	57,231	121,436	143,398
70	TOTAL PAYMENTS	9,195,369	6,187,807	4,775,948	8,092,513	7,406,280
71	Balance on hand	2,803,441	706,226	839,255	2,728,339	1,066,024
72	TOTAL	\$11,998,810	\$6,894,033	\$5,615,203	\$10,820,852	\$8,472,304

Graded According to Population of 1965

	Webster 14,357	South Hadley 14,249	Swampscott 13,995	Falmouth 13,832	Longmeadow 13,809	Hudson 13,642	Clinton 13,626
1							
2							
3							
4	\$1,188,891	\$1,877,295	\$3,107,219	\$3,347,450	\$3,018,708	\$1,551,917	\$1,314,688
5	316,453	305,477	376,827	393,699	338,892	248,561	263,438
6	27,744	8,812	6,504	40,775	15,191	31,523	16,055
7	2,584	8,535	600	1,398	2,237	628	353
8	385,393	328,663	212,397	574,166	229,200	274,722	340,603
9	53	—	2,961	585	—	—	100
10							
11	144	—	5,556	814	139,020	8,871	1,490
12	255,259	291,397	417,347	381,400	467,761	238,704	225,253
13	414,576	188,933	224,229	396,190	167,518	290,839	308,284
14	83,331	1,013,120	162,681	353,151	251,993	1,190,354	135,112
15	4,344	—	14,370	—	—	5,961	17,183
16	9,896	2,307	3,225	51,689	18,155	40,737	4,968
17							
18	—	—	—	—	—	—	—
19							
20	—	—	—	—	450,000	421,500	—
21	424,001	450,000	1,541,174	200,000	964,251	1,325	300,000
22	16,840	18,791	134,950	50,564	35,295	33,964	22,903
23	198,206	286,412	358,795	517,287	508,393	358,821	187,285
24	3,327,715	4,779,742	6,568,835	6,309,168	6,606,614	4,698,427	3,137,715
25	507,775	560,244	751,094	1,695,047	1,063,541	2,078,557	872,837
26	\$3,835,490	\$5,339,986	\$7,319,929	\$8,004,215	\$7,670,155	\$6,776,984	\$4,010,552
27							
28							
29	\$107,498	\$92,354	\$167,552	\$234,601	\$85,547	\$130,714	\$97,898
30	214,161	145,774	547,848	531,104	257,211	310,722	275,154
31	85,009	162,303	152,920	121,302	127,455	103,963	49,801
32	139,829	161,289	283,117	330,626	188,851	164,247	151,971
33	525,715	190,057	279,530	478,164	81,388	265,959	585,977
34	72,182	31,232	19,489	31,473	7,624	70,746	46,031
35	839,137	1,475,856	1,828,795	1,934,884	2,228,990	941,386	881,546
36	38,629	26,017	62,249	62,776	39,592	32,091	37,064
37	25,860	43,815	97,181	182,497	143,901	29,427	22,098
38	85,318	58,155	175,745	104,671	54,081	73,331	66,976
39	34,265	50,531	110,151	132,290	121,326	63,015	56,035
40							
41	—	883,885	—	—	—	524,339	—
42	58,709	—	64,646	174,583	149,620	82,384	84,169
43	—	—	—	566	—	—	—
44	9,875	—	27,173	9,559	—	22,945	20,463
45	—	—	—	—	—	—	—
46	60,575	85,836	87,364	84,130	139,180	111,297	86,857
47							
48							
49	7,740	—	23,035	287,227	—	13,715	—
50	3,393	13,501	23,009	23,384	2,247	3,226	4,674
51	184,602	13,199	—	19,468	87,097	10,427	14,956
52	65,403	41,682	115,124	105,753	56,807	87,857	27,134
53	—	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	8,998	29,626	5,174	215,816	387,935	684,265	26,071
56	1,200	—	—	19,652	—	—	—
57	—	5,847	—	39,953	50,303	9,919	—
58	—	—	—	44,894	22,356	18,767	4,136
59	—	—	—	—	—	—	—
60	—	26,049	—	—	—	173,130	—
61	36,003	—	17,792	245,685	156,650	129,598	28,597
62	—	—	—	—	—	—	—
63	—	—	24,903	—	—	9,800	—
64							
65	135,000	260,000	261,000	277,200	390,000	317,700	188,400
66	424,000	466,500	1,535,040	200,000	945,900	—	300,000
67	16,840	18,791	134,950	50,564	35,295	33,964	22,903
68	166,043	286,414	424,561	360,138	511,253	387,685	187,859
69	105,640	139,662	285,404	316,433	110,892	64,126	78,885
70	3,451,624	4,708,375	6,753,752	6,619,393	6,381,501	4,870,745	3,345,655
71	383,866	631,611	566,177	1,384,822	1,288,654	1,906,239	664,897
72	\$3,835,490	\$5,339,986	\$7,319,929	\$8,004,215	\$7,670,155	\$6,776,984	\$4,010,552

TABLE I. — Summary of Financial Transactions. Towns

	POPULATION	Easthampton 12,974	Adams 12,703	North Andover 12,514	Whitman 12,373	Foxborough 12,223
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$1,518,626	\$1,336,048	\$1,788,480	\$1,726,838	\$1,940,244
5	Corporation and income	329,174	334,915	337,230	239,944	206,612
6	Licenses and permits	12,782	17,948	18,034	14,044	21,797
7	Fines and forfeits	594	636	550	262	1,488
8	Grants and gifts	315,549	319,426	235,823	400,861	257,043
9	All other	—	384	—	—	—
10	Commercial					
11	Special assessments	—	3,497	17,519	—	—
12	Privileges	225,152	204,444	259,356	217,444	209,738
13	Departmental	328,042	717,141	207,559	196,993	190,370
14	Public service enterprises	132,771	—	213,076	100,882	121,874
15	Cemeteries	3,515	15,017	—	—	—
16	Interest	9,127	6,720	5,955	9,795	14,980
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	—	—	—	—	840,000
21	All other	554,000	700,000	500,000	600,000	25,543
22	Refunds	27,887	17,577	25,790	32,960	24,078
23	Agency, trust, and investment	219,591	271,379	305,140	212,958	247,221
24	TOTAL RECEIPTS	3,676,810	3,945,132	3,914,512	3,752,981	4,100,988
25	Balance on hand	481,134	590,837	441,455	363,203	788,109
26	TOTAL	\$4,157,944	\$4,535,969	\$4,355,967	\$4,116,184	\$4,889,097
PAYMENTS						
27	Maintenance					
28	Departmental					
29	General government	\$110,615	\$73,336	\$101,418	\$75,945	\$79,821
30	Public safety	254,219	153,252	372,100	189,127	202,326
31	Health and sanitation	80,634	437,362	90,179	49,203	36,360
32	Highways	168,093	132,690	240,123	148,063	161,216
33	Public welfare	454,693	450,144	233,703	422,750	153,933
34	Veterans' services	33,826	52,040	24,955	36,296	24,239
35	Schools	1,010,543	1,114,259	1,087,115	1,293,479	1,521,327
36	Libraries	20,884	36,277	42,549	21,311	25,911
37	Recreation	42,725	28,644	27,762	33,761	10,205
38	Pensions	96,523	36,655	83,847	29,032	26,503
39	Unclassified	26,584	39,495	66,098	37,664	53,999
40	Public service enterprises					
41	Electric light	—	—	—	—	—
42	Water	77,387	—	102,421	74,317	83,241
43	All other	—	—	—	—	—
44	Cemeteries	17,234	43,778	—	—	1,153
45	Administration of trust funds	—	—	—	—	—
46	Interest	53,859	17,451	75,860	25,176	84,903
47	Outlays					
48	Departmental					
49	General government	—	14,529	—	—	42,236
50	Public safety	3,991	1,762	8,734	9,120	106,425
51	Health and sanitation	37,222	15,515	25,939	116,721	10,816
52	Highways	117,941	74,166	53,460	39,592	6,490
53	Public welfare	—	—	2,118	—	—
54	Veterans' services	—	—	—	—	—
55	Schools	34,552	—	27,500	25,273	422,126
56	Libraries	—	—	—	—	—
57	Recreation	9,432	—	1,550	—	4,000
58	Unclassified	—	—	—	—	12,838
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	55,555	—	27,675	23,225	25,501
62	All other	—	—	—	—	—
63	Cemeteries	—	—	—	—	—
64	Municipal indebtedness					
65	Funded debt	105,000	87,000	250,000	93,000	296,500
66	All other	564,000	400,000	500,000	600,000	20,000
67	Refunds	27,887	17,577	25,790	32,960	24,078
68	Agency, trust, and investment	211,398	266,591	309,681	195,851	288,787
69	State and county assessments	152,308	87,401	102,779	79,015	49,249
70	TOTAL PAYMENTS	3,767,105	3,579,924	3,883,356	3,650,881	3,774,183
71	Balance on hand	390,839	956,045	472,611	465,303	1,114,914
72	TOTAL	\$4,157,944	\$4,535,969	\$4,355,967	\$4,116,184	\$4,889,097

Graded According to Population of 1965 — Continued

	Wayland 12,192	Westwood 12,123	Athol 11,989	East Longmeadow 11,988	Abington 11,790	Swansea 11,767	Middleborough 11,726
1							
2							
3							
4	\$2,896,818	\$2,431,540	\$1,536,384	\$1,937,698	\$1,863,596	\$1,080,279	\$1,619,342
5	294,922	288,765	296,719	240,754	231,562	225,402	225,380
6	20,448	10,235	14,914	19,370	11,608	13,619	17,779
7	2,164	1,276	1,428	456	246	638	853
8	362,196	231,389	292,719	303,435	329,747	262,390	300,167
9	—	—	—	5,570	—	925	1,548
10							
11	17,927	140,493	—	42,373	—	—	78,178
12	335,033	365,790	216,866	286,978	230,592	216,976	218,332
13	189,885	152,137	191,049	228,208	219,790	216,285	439,845
14	143,437	—	124,408	133,534	127,559	—	1,233,818
15	9,687	3,985	12,044	193	—	425	—
16	4,838	28,712	3,498	23,900	5,360	44,738	22,829
17							
18	—	—	—	—	—	—	—
19							
20	—	200,000	670,000	335,000	—	—	11,000
21	500,001	501,026	150,624	600,623	800,000	452,275	300,000
22	29,188	47,173	23,049	31,922	31,777	17,166	52,943
23	502,483	483,031	167,676	334,208	219,651	189,804	289,538
24	5,309,027	4,885,552	3,701,378	4,524,222	4,071,488	2,720,922	4,811,552
25	1,658,901	1,124,563	510,002	1,122,630	474,837	295,242	986,078
26	\$6,967,928	\$6,010,115	\$4,211,380	\$5,646,852	\$4,546,325	\$3,016,164	\$5,797,630
27							
28							
29	\$167,933	\$135,660	\$94,759	\$104,968	\$68,757	\$66,526	\$120,474
30	258,808	370,227	242,834	157,775	268,658	101,475	263,769
31	88,202	83,097	42,087	46,552	31,069	35,534	33,996
32	150,535	165,629	141,487	197,501	162,913	83,395	169,341
33	112,268	76,165	418,185	98,808	249,211	205,029	477,139
34	11,996	9,314	31,715	12,087	35,050	34,578	55,908
35	2,232,500	1,812,098	1,159,052	1,614,104	1,386,155	1,096,225	1,188,837
36	49,574	72,978	28,859	48,467	31,812	14,479	29,176
37	45,521	15,908	20,035	11,603	22,263	7,267	29,169
38	37,946	32,521	40,699	30,128	37,930	22,696	52,800
39	67,589	54,450	52,408	61,660	28,336	46,410	40,759
40							
41	—	—	—	—	—	—	873,600
42	82,007	—	90,358	99,094	89,484	—	119,189
43							27
44	29,634	3,102	21,525	193	—	2,324	4,612
45							
46	100,471	138,532	3,488	133,197	111,519	37,686	32,843
47							
48							
49	8,478	—	—	—	12,446	—	—
50	10,528	10,209	29,854	4,482	38,618	9,806	18,257
51	4,755	374,045	28,278	28,944	4,601	—	15,880
52	107,136	81,177	66,872	62,453	25,553	152,750	60,481
53	1,547	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	537,640	96,533	84,400	495,237	11,645	22,139	24,084
56							
57	12,062	3,708	74,964	—	—	—	6,533
58	19,500	—	4,957	—	—	—	1,000
59			17,181	—	—	1,575	—
60							258,261
61	34,999	—	34,531	41,054	60,135	—	16,855
62	—	—	—	—	—	—	—
63	—	—	2,728	—	—	—	—
64							
65	273,500	350,000	31,000	355,000	288,000	112,000	133,000
66	500,000	500,000	150,000	600,000	800,000	324,775	300,000
67	29,188	47,173	23,049	31,922	31,777	17,166	52,943
68	470,768	432,666	149,614	329,565	228,758	213,469	292,447
69	84,451	142,572	83,273	58,420	78,934	69,837	98,127
70	5,529,536	5,007,764	3,168,192	4,623,214	4,103,624	2,677,141	4,769,507
71	1,438,392	1,002,351	1,043,188	1,023,638	442,701	339,023	1,028,123
72	\$6,967,928	\$6,010,115	\$4,211,380	\$5,646,852	\$4,546,325	\$3,016,164	\$5,797,630

TABLE I. — Summary of Financial Transactions. Towns

	POPULATION	Amesbury 11,617	Grafton 11,571	Holden 11,504	Northbridge 11,502	Palmer 11,394
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$1,347,998	\$1,143,676	\$1,501,846	\$1,118,458	\$1,137,162
5	Corporation and income	215,219	205,784	254,593	326,470	276,125
6	Licenses and permits	14,235	11,009	12,531	11,548	13,892
7	Fines and forfeits	632	1,095	195	206	3,345
8	Grants and gifts	646,228	259,716	216,196	276,994	295,873
9	All other	—	2	2,655	—	—
10	Commercial					
11	Special assessments	1,510	—	471	1,166	—
12	Privileges	185,783	210,966	286,112	190,328	237,661
13	Departmental	557,303	210,474	180,580	221,768	235,236
14	Public service enterprises	122,859	—	788,837	59,094	—
15	Cemeteries	12,107	6,721	16	925	3,974
16	Interest	35,478	10,371	6,149	2,374	6,746
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	60,000	—	50,000	80,000	—
21	All other	650,000	450,000	646,153	100,000	512,550
22	Refunds	31,188	22,641	21,086	20,380	16,334
23	Agency, trust, and investment	193,977	165,492	230,494	173,114	164,297
24	TOTAL RECEIPTS	4,074,517	2,697,947	4,197,914	2,582,825	2,903,195
25	Balance on hand	915,777	413,677	564,199	435,983	713,330
26	TOTAL	\$4,990,294	\$3,111,624	\$4,762,113	\$3,018,808	\$3,616,525
PAYMENTS						
27	Maintenance					
28	Departmental					
29	General government	\$86,748	\$51,091	\$106,539	\$52,621	\$77,837
30	Public safety	213,365	109,367	82,198	154,698	119,091
31	Health and sanitation	450,134	27,316	42,955	54,480	39,058
32	Highways	136,386	121,158	118,707	184,091	131,908
33	Public welfare	365,198	236,250	110,143	326,653	283,541
34	Veterans' services	22,900	51,896	20,323	53,890	37,225
35	Schools	917,553	1,103,754	1,539,408	956,481	911,102
36	Libraries	52,402	25,804	32,085	27,047	22,000
37	Recreation	20,466	6,134	17,366	24,198	21,664
38	Pensions	88,580	15,346	19,031	21,855	25,667
39	Unclassified	36,357	41,034	22,899	45,522	28,521
40	Public service enterprises					
41	Electric light	—	—	476,499	—	—
42	Water	95,793	—	81,534	74,275	—
43	All other	—	—	—	—	—
44	Cemeteries	16,651	16,919	702	2,949	22,909
45	Administration of trust funds	—	—	—	—	—
46	Interest	23,346	56,552	37,652	14,121	28,242
47	Outlays					
48	Departmental					
49	General government	11,742	—	2,887	—	65,237
50	Public safety	27,186	44,246	5,607	—	2,905
51	Health and sanitation	242,142	2,543	48,729	58,955	35,828
52	Highways	8,974	62,353	43,583	36,041	114,359
53	Public welfare	—	—	—	—	—
54	Veterans' services	—	—	—	—	—
55	Schools	41,564	—	5,706	21,698	10,553
56	Libraries	—	—	—	—	—
57	Recreation	—	—	—	—	6,334
58	Unclassified	—	—	—	—	—
59	Public service enterprises					
60	Electric light	—	—	59,632	—	—
61	Water	46,145	—	11,877	43,096	—
62	All other	—	—	—	—	—
63	Cemeteries	—	—	—	—	—
64	Municipal indebtedness					
65	Funded debt	64,000	133,000	169,000	47,750	55,000
66	All other	850,000	450,000	621,796	100,000	800,000
67	Refunds	31,188	22,641	21,086	20,380	16,334
68	Agency, trust, and investment	192,346	166,089	303,752	196,302	162,047
69	State and county assessments	70,842	51,833	65,712	75,560	63,946
70	TOTAL PAYMENTS	4,112,008	2,795,326	4,067,408	2,592,663	3,081,308
71	Balance on hand	878,286	316,298	694,705	426,145	535,217
72	TOTAL	\$4,990,294	\$3,111,624	\$4,762,113	\$3,018,808	\$3,616,525

Graded According to Population of 1965 — Continued

	Sharon 11,341	Holbrook 11,231	Bridgewater 11,056	Sudbury 10,894	Bedford 10,787	Millbury 10,764	Bellingham 10,604
1							
2							
3							
4	\$2,184,275	\$1,537,387	\$1,327,957	\$2,615,048	\$2,340,432	\$1,084,574	\$918,850
5	259,824	231,033	203,743	262,575	235,713	224,127	172,761
6	9,530	11,365	15,028	14,549	14,454	10,217	11,295
7	7,403	56	590	802	380	583	2,065
8	326,805	271,804	295,835	322,817	684,323	286,135	268,636
9	17,642	—	6,166	730	—	700	—
10							
11	35	31,900	2,070	1,227	56,089	—	—
12	270,259	222,699	181,144	276,386	227,172	214,600	181,315
13	189,469	211,630	211,719	164,708	332,964	227,121	164,711
14	100,374	105,048	108,970	—	103,989	—	82,498
15	191	—	311	3,976	5,920	4,524	451
16	6,935	12,962	7,829	5,596	10,496	1,749	19,683
17							
18	—	—	—	—	—	—	—
19							
20	2,500,000	20,000	215,000	—	418,350	—	1,055,000
21	926,088	450,000	630,536	1,000,000	1,038,774	416,500	326,476
22	22,735	24,763	20,130	41,752	22,931	22,531	20,926
23	317,652	228,884	180,870	358,334	391,962	155,876	102,530
24	7,139,217	3,359,531	3,407,898	5,068,500	5,883,949	2,649,237	3,327,197
25	575,313	563,275	309,117	586,582	1,899,479	280,613	432,956
26	\$7,714,530	\$3,922,806	\$3,717,015	\$5,655,082	\$7,783,428	\$2,929,850	\$3,760,153
27							
28							
29	\$132,873	\$63,987	\$60,073	\$153,060	\$110,944	\$55,696	\$45,638
30	214,732	191,549	178,572	270,695	234,793	140,327	93,957
31	68,827	51,572	40,658	32,385	101,778	36,788	20,082
32	169,848	101,767	95,941	128,283	151,479	113,063	90,987
33	100,840	287,499	279,057	74,132	101,701	329,398	192,664
34	18,369	14,370	27,140	5,726	9,261	60,422	21,458
35	1,789,713	1,308,127	1,160,762	2,193,108	1,914,849	885,246	797,372
36	43,803	20,194	24,070	32,648	54,345	10,448	7,984
37	28,274	5,885	13,177	22,576	32,762	5,918	8,986
38	31,609	23,707	27,627	28,953	30,766	21,643	7,079
39	69,059	46,355	38,142	41,957	52,329	39,757	25,547
40							
41	—	—	—	—	—	—	—
42	50,871	89,394	74,864	—	51,632	—	35,649
43	—	—	—	—	—	—	—
44	1,536	—	311	3,950	7,169	8,728	1,916
45	—	—	—	—	—	—	—
46	98,856	72,732	16,878	132,578	189,320	35,464	74,759
47							
48							
49	2,441	—	7,760	1,456	—	—	1,270
50	6,506	2,280	8,638	19,282	62,244	4,351	115,752
51	17,319	24,002	56,306	2,057	604,822	—	5,106
52	72,506	28,741	47,334	72,768	97,282	38,939	40,404
53	—	—	—	—	—	—	1,050
54	—	—	—	—	—	—	—
55	241,405	8,249	—	215,667	639,284	14,365	430,266
56	—	—	—	—	—	—	2,951
57	3,196	—	—	43,166	—	4,473	1,455
58	—	—	—	—	—	7,925	—
59	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—
61	87,001	23,491	52,388	—	58,453	—	140,013
62	—	—	—	—	—	—	—
63	—	—	—	—	—	11,322	—
64	—	—	—	—	—	—	—
65	290,000	217,000	163,706	290,000	576,500	115,850	140,000
66	906,000	450,000	630,000	1,000,000	1,022,615	416,500	342,000
67	22,735	24,763	20,130	41,752	22,931	22,531	20,926
68	290,233	228,749	182,344	342,862	387,026	181,886	128,840
69	57,894	44,816	70,260	58,417	64,252	53,023	31,120
70	4,816,446	3,329,229	3,276,138	5,207,478	6,578,537	2,614,063	2,825,231
71	2,898,084	593,577	440,877	447,604	1,204,891	315,787	934,922
72	\$7,714,530	\$3,922,806	\$3,717,015	\$5,655,082	\$7,783,428	\$2,929,850	\$3,760,153

TABLE I. — *Summary of Financial Transactions.* Towns

POPULATION		Westborough 10,567	Wareham 10,406	Acton 10,188	Marshfield 10,176	Easton 10,130
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$1,421,724	\$1,804,906	\$1,643,655	\$2,247,057	\$1,684,796
5	Corporation and income	178,112	260,948	242,613	225,069	204,677
6	Licenses and permits	17,596	46,339	22,510	22,921	17,876
7	Fines and forfeits	430	2,567	1,149	656	777
8	Grants and gifts	231,458	340,751	247,100	363,501	292,918
9	All other	—	10,836	—	953	—
10	Commercial					
11	Special assessments	3,608	—	2,106	14,652	—
12	Privileges	205,462	198,642	268,644	262,428	207,236
13	Departmental	227,895	254,729	134,692	219,916	211,012
14	Public service enterprises	115,261	542	—	198,900	132,341
15	Cemeteries	7,818	10,981	5,734	6,721	380
16	Interest	15,573	15,404	7,506	34,551	113,391
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	—	970,000	725,000	162,000	300,000
21	All other	250,000	305,932	428,742	2,250,103	701,002
22	Refunds	44,396	23,975	24,675	28,039	25,990
23	Agency, trust, and investment	242,903	240,168	273,066	315,637	225,629
24	TOTAL RECEIPTS	2,962,236	4,486,720	4,027,192	6,353,104	4,118,025
25	Balance on hand	608,328	613,212	555,158	2,515,822	495,107
26	TOTAL	\$3,570,564	\$5,099,932	\$4,582,350	\$8,868,926	\$4,613,132
PAYMENTS						
27	Maintenance					
28	Departmental					
29	General government	\$60,225	\$109,739	\$112,000	\$113,861	\$51,926
30	Public safety	118,432	231,333	218,672	335,224	161,210
31	Health and sanitation	57,941	91,195	55,181	126,348	45,853
32	Highways	102,742	239,512	132,621	312,380	171,751
33	Public welfare	159,549	334,762	109,811	168,064	223,471
34	Veterans' services	6,975	104,900	11,957	53,187	18,645
35	Schools	1,003,375	1,070,657	1,373,706	1,621,401	1,420,855
36	Libraries	31,046	9,665	26,843	25,605	—
37	Recreation	11,544	60,570	17,763	15,345	11,669
38	Pensions	20,890	35,093	16,835	43,056	29,108
39	Unclassified	45,241	58,547	26,879	79,195	38,488
40	Public service enterprises					
41	Electric light	—	—	—	—	—
42	Water	71,807	—	—	114,274	63,391
43	All other	—	702	—	—	—
44	Cemeteries	25,010	21,957	26,825	22,511	380
45	Administration of trust funds	—	—	—	—	—
46	Interest	57,697	27,943	28,819	181,763	87,632
47	Outlays					
48	Departmental					
49	General government	1,000	18,786	3,396	6,368	—
50	Public safety	24,334	19,559	94,799	17,043	3,178
51	Health and sanitation	29,572	15,154	15,100	2,065	10,859
52	Highways	79,444	100,041	26,287	99,944	20,905
53	Public welfare	—	—	—	2,065	—
54	Veterans' services	—	—	—	—	—
55	Schools	108,747	408,575	210,689	1,347,106	220,419
56	Libraries	—	—	15,102	—	—
57	Recreation	—	12,671	4,500	—	—
58	Unclassified	—	2,201	—	—	—
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	129,807	—	—	18,260	62,188
62	All other	—	—	—	—	—
63	Cemeteries	—	—	4,069	—	—
64	Municipal indebtedness					
65	Funded debt	193,000	133,000	142,000	419,000	228,500
66	All other	250,000	300,000	441,075	2,250,000	700,000
67	Refunds	44,396	23,975	24,675	28,039	25,990
68	Agency, trust, and investment	342,080	289,653	164,915	391,773	244,941
69	State and county assessments	56,134	150,827	55,195	86,492	69,332
70	TOTAL PAYMENTS	3,030,988	3,871,017	3,359,714	7,880,369	3,910,691
71	Balance on hand	539,576	1,228,915	1,222,636	988,557	702,441
72	TOTAL	\$3,570,564	\$5,099,932	\$4,582,350	\$8,868,926	\$4,613,132

Graded According to Population of 1965 — Concluded

	Amherst 10,097	Oxford 10,034	Aggregate 91 Towns 1,700,874				
1							
2							
3							
4	\$1,819,485	\$1,066,220	\$279,526,160				
5	218,123	204,734	39,233,818				
6	26,446	8,539	2,156,325				
7	2,272	2,275	339,250				
8	237,474	226,065	42,418,144				
9	64	8	112,686				
10							
11	23,750	—	2,603,926				
12	261,341	172,496	37,886,491				
13	262,656	154,099	36,857,490				
14	180,954	—	42,349,158				
15	1,911	5,755	819,514				
16	8,408	8,561	2,571,823				
17							
18	—	—	—				
19							
20	1,495,000	—	48,965,179				
21	675,527	400,000	84,854,974				
22	15,870	17,605	5,794,846				
23	190,759	131,471	49,580,403				
24	5,420,040	2,397,828	676,070,187				
25	435,674	358,478	118,780,118				
26	\$5,855,714	\$2,756,306	\$794,850,305				
27							
28							
29	\$149,853	\$48,787	\$15,669,827				
30	273,753	103,081	43,770,501				
31	89,214	28,148	17,041,862				
32	165,252	112,194	21,847,252				
33	230,802	200,401	36,245,219				
34	20,257	28,114	4,513,013				
35	1,309,596	1,014,610	191,637,456				
36	18,643	20,059	6,201,344				
37	29,318	13,273	5,528,240				
38	45,683	11,504	9,442,482				
39	20,258	26,109	7,573,507				
40							
41	—	—	19,177,773				
42	63,496	—	8,818,389				
43	—	—	298,139				
44	4,240	10,058	1,769,180				
45	—	—	—				
46	35,313	18,813	10,114,551				
47							
48							
49	6,760	—	1,679,853				
50	5,776	13,239	2,710,345				
51	140,557	—	12,821,641				
52	160,178	61,022	10,610,822				
53	—	—	22,299				
54	—	—	—				
55	460,432	—	36,816,666				
56	—	—	2,194,478				
57	7,853	—	1,561,549				
58	7,366	—	848,683				
59							
60	—	—	2,123,222				
61	70,607	—	7,515,239				
62	—	—	130,334				
63	4,125	—	201,084				
64							
65	119,000	74,000	30,714,318				
66	822,100	400,000	84,095,951				
67	15,870	17,605	5,794,846				
68	179,437	152,950	49,049,267				
69	136,569	41,539	19,910,213				
70	4,592,308	2,395,506	668,449,545				
71	1,263,406	360,800	126,400,760				
72	\$5,855,714	\$2,756,306	\$794,850,305				

TABLE II. — *Debt Transactions for 1965*

TOWNS (Population over 10,000)	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1. Brookline	\$1,435,000	—	—	\$2,600,000
2. Arlington	—	—	—	3,000,000
3. Framingham	1,620,000	—	—	4,000,000
4. Weymouth	330,000	—	—	—
5. Watertown	—	—	—	2,600,000
6. Braintree	250,000	\$105,000	—	1,900,000
7. Methuen	—	—	—	900,000
8. Lexington	1,710,000	—	\$200,000	2,000,000
9. Natick	2,320,000	350,000	1,300,000	2,050,000
10. Needham	4,050,000	—	150,000	2,100,000
11. Norwood	559,300	—	—	—
12. Belmont	—	—	—	—
13. Milton	—	—	—	1,200,000
14. Dedham	205,000	—	—	1,000,000
15. Wellesley	—	—	—	1,200,000
16. WestSpringfield	—	—	—	2,200,000
17. Wakefield	600,000	—	400,000	1,000,000
18. Danvers	960,000	—	—	1,100,000
19. Billerica	1,885,000	—	—	1,800,000
20. Saugus	3,272,000	—	—	1,300,000
21. Chelmsford	12,700	—	—	1,000,000
22. Randolph	152,000	—	—	1,000,000
23. Winchester	440,000	—	—	1,100,000
24. Reading	74,000	—	—	1,500,000
25. Marblehead	1,945,000	—	250,000	500,000
26. Andover	—	—	500,000	500,000
27. Winthrop	—	—	—	1,800,000
28. Stoneham	155,000	50,000	400,000	1,100,000
29. Stoughton	660,000	35,000	—	900,000
30. Burlington	486,000	—	400,000	1,800,000
31. Southbridge	155,000	—	—	850,000
32. Greenfield	—	—	—	900,000
33. Tewksbury	—	—	140,000	925,000
34. Shrewsbury	710,000	—	—	600,000
35. Hingham	905,000	—	—	600,000
36. Agawam	—	—	—	900,000
37. Dartmouth	90,000	—	—	300,000
38. Milford	66,500	—	—	450,000
39. Dracut	—	—	—	600,000
40. Walpole	2,029,000	—	100,000	—
41. Ludlow	—	—	—	500,000
42. North Attleborough	—	—	65,000	400,000
43. Fairhaven	40,000	—	—	300,000
44. Barnstable	564,000	—	564,000	600,000
45. Plymouth	125,000	30,000	—	500,000
46. Auburn	—	—	—	400,000
47. Canton	110,000	415,000	—	600,000
48. Wilmington	1,446,900	463,529	—	1,300,000
49. Somerset	—	3,300,000	—	600,000
50. Rockland	1,050,000	—	—	900,000
51. Franklin	110,000	—	—	400,000
52. Concord	2,096,400	100,000	—	400,000
53. Scituate	520,000	—	100,000	1,400,000
54. Webster	—	—	—	400,000
55. South Hadley	—	—	—	450,000
56. Swampscott	—	—	—	1,500,000
57. Falmouth	—	—	—	200,000
58. Longmeadow	450,000	—	—	900,000
59. Hudson	—	421,500	—	—
60. Clinton	—	—	—	300,000
61. Easthampton	—	—	—	550,000
62. Adams	—	—	—	700,000
63. North Andover	—	—	—	500,000
64. Whitman	—	—	—	600,000

Classified by Character of Obligation

		PAID				
	Anticipation Reimburse- ment and Grant Loans	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Anticipation Reimburse- ment and Grant Loans
1.	—	\$622,000	—	—	\$2,600,000	—
2.	—	415,000	—	—	3,000,000	—
3.	—	1,298,000	\$101,000	—	4,000,000	—
4.	\$50,000	1,134,000	60,000	—	—	—
5.	—	445,000	—	—	2,600,000	—
6.	—	738,000	313,000	—	1,900,000	—
7.	—	200,000	49,000	—	900,000	—
8.	—	902,000	76,000	—	2,000,000	—
9.	—	586,200	54,500	\$1,300,000	2,050,000	\$41,100
10.	—	644,000	—	150,000	2,100,000	—
11.	—	220,000	245,000	—	—	—
12.	—	430,000	—	—	—	—
13.	—	237,695	10,000	—	1,200,000	—
14.	—	491,000	—	—	1,000,000	—
15.	—	502,000	50,000	—	1,200,000	—
16.	—	530,000	85,000	—	2,200,000	—
17.	3,000	360,000	55,000	400,000	1,000,000	34,500
18.	36,000	491,000	150,000	—	1,100,000	66,000
19.	30,000	395,000	79,000	—	1,800,000	—
20.	—	388,000	10,000	—	1,300,000	28,500
21.	35,800	441,000	—	—	1,000,000	3,000
22.	—	571,000	41,000	—	1,000,000	—
23.	—	285,000	30,000	—	1,100,000	—
24.	—	275,000	122,000	—	1,500,000	—
25.	—	519,000	45,000	250,000	500,000	—
26.	—	325,000	15,000	—	500,000	—
27.	—	173,967	—	—	1,800,000	—
28.	—	262,000	48,000	—	1,100,000	—
29.	129,000	451,000	30,000	—	900,000	—
30.	42,525	425,750	—	300,000	1,800,000	63,900
31.	—	72,000	—	—	1,175,000	—
32.	32,850	204,000	—	—	900,000	35,000
33.	—	241,000	74,000	—	925,000	—
34.	—	360,000	25,000	—	600,000	—
35.	—	535,000	10,000	—	600,000	—
36.	—	330,000	—	—	900,000	20,000
37.	—	220,000	52,000	—	300,000	—
38.	—	77,000	—	—	450,000	—
39.	—	145,000	—	—	600,000	—
40.	—	309,000	—	100,000	—	—
41.	—	185,000	—	—	500,000	—
42.	—	230,000	60,000	—	400,000	—
43.	—	205,000	8,800	—	300,000	—
44.	113,500	325,000	26,000	564,000	600,000	8,000
45.	—	60,000	65,000	—	500,000	—
46.	—	231,000	—	—	400,000	—
47.	—	480,000	71,000	—	600,000	—
48.	22,800	320,500	54,700	—	1,800,000	—
49.	—	325,000	55,000	—	600,000	—
50.	21,500	220,000	26,000	—	900,000	20,000
51.	8,000	215,000	35,000	—	400,000	18,000
52.	—	201,000	61,600	—	400,000	—
53.	40,000	363,000	37,000	100,000	1,400,000	40,000
54.	24,000	135,000	—	—	400,000	24,000
55.	—	260,000	—	—	450,000	16,500
56.	—	226,000	35,000	—	1,500,000	—
57.	—	207,000	70,200	—	200,000	—
58.	45,900	360,000	30,000	—	900,000	28,000
59.	—	188,700	129,000	—	—	—
60.	—	130,000	58,400	—	300,000	—
61.	4,000	95,000	10,000	—	550,000	14,000
62.	—	87,000	—	—	400,000	—
63.	—	210,000	40,000	—	500,000	—
64.	—	93,000	—	—	600,000	—

TABLE II. — *Debt Transactions for 1965*

TOWNS (Population over 10,000)	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
65. Foxborough	840,000	—	20,000	—
66. Wayland	—	—	—	500,000
67. Westwood	200,000	—	—	500,000
68. Athol	570,000	100,000	—	150,000
69. East Longmeadow	—	335,000	—	600,000
70. Abington	—	—	—	800,000
71. Swansea	—	—	—	300,000
72. Middleborough	—	11,000	—	300,000
73. Amesbury	20,000	40,000	—	600,000
74. Grafton	—	—	—	450,000
75. Holden	50,000	—	—	600,000
76. Northbridge	80,000	—	—	100,000
77. Palmer	—	—	—	500,000
78. Sharon	2,500,000	—	—	900,000
79. Holbrook	—	20,000	—	450,000
80. Bridgewater	80,000	135,000	15,000	600,000
81. Sudbury	—	—	—	1,000,000
82. Bedford	418,350	—	—	1,000,000
83. Millbury	—	—	—	400,000
84. Bellingham	1,055,000	—	—	250,000
85. Westborough	—	—	—	250,000
86. Warcham	970,000	—	—	300,000
87. Acton	725,000	—	—	400,000
88. Marshfield	146,000	16,000	—	1,750,000
89. Easton	300,000	—	—	700,000
90. Amherst	1,495,000	—	300,000	350,000
91. Oxford	—	—	—	400,000
91 Towns	\$43,038,150	\$5,927,029	\$4,904,000	\$77,825,000

Classified by Character of Obligation

		PAID				
	Anticipation Reimburse- ment and Grant Loans	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Anticipation Reimburse- ment and Grant Loans
65.	—	241,500	55,000	20,000	—	—
66.	—	262,000	11,500	—	500,000	—
67.	—	350,000	—	—	500,000	—
68.	—	14,000	17,000	—	150,000	—
69.	—	335,000	20,000	—	600,000	—
70.	—	264,000	24,000	—	800,000	—
71.	152,275	112,000	—	—	300,000	24,775
72.	—	127,500	5,500	—	300,000	—
73.	50,000	35,000	29,000	—	600,000	250,000
74.	—	133,000	—	—	450,000	—
75.	46,153	126,000	43,000	—	600,000	21,796
76.	—	47,750	—	—	100,000	—
77.	12,550	55,000	—	—	800,000	—
78.	8,000	260,000	30,000	—	900,000	6,000
79.	—	166,000	51,000	—	450,000	—
80.	—	143,706	20,000	15,000	600,000	—
81.	—	290,000	—	—	1,000,000	—
82.	22,615	529,000	47,500	—	1,000,000	7,879
83.	16,500	115,850	—	—	400,000	16,500
84.	74,050	111,000	29,000	—	250,000	92,000
85.	—	158,000	35,000	—	250,000	—
86.	—	133,000	—	—	300,000	—
87.	23,350	142,000	—	—	400,000	41,075
88.	—	370,000	49,000	—	1,750,000	—
89.	—	172,000	56,500	—	700,000	—
90.	22,000	74,000	45,000	420,000	350,000	52,100
91.	—	74,000	—	—	400,000	—
	\$1,066,368	\$27,444,118	\$3,270,200	\$3,619,000	\$78,650,000	\$972,625



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BY CITIES AND TOWNS

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TABLE II. Debt Transactions for 1965 Classified by Character of Obligation.

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TABLE I. Summary of Financial Transactions.

TABLE II. Debt Transactions for 1965 Classified by Character of Obligation.

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Amesbury	38	44-45	Millbury	39	44-45
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Andover	30	42-43	Natick	27	42-43
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Barnstable	33	42-43	Northbridge	38	44-45
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Belmont	27	42-43	Oxford	41	44-45
Bellingham	29	44-45	Palmer	38	44-45
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Brookline	26	42-43	Rockland	34	42-43
Burlington	31	42-43	Saugus	29	42-43
Canton	33	42-43	Scituate	34	42-43
Chelmsford	29	42-43	Sharon	39	44-45
Clinton	35	42-43	Shrewsbury	31	42-43
Concord	34	42-43	Somerset	34	42-43
Danvers	29	42-43	Southbridge	31	42-43
Dartmouth	32	42-43	South Hadley	35	42-43
Dedham	28	42-43	Stoneham	30	42-43
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Easthampton	36	42-43	Sudbury	39	44-45
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Fairhaven	33	42-43	Tewksbury	31	42-43
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Marblehead	30	42-43	Winchester	29	42-43
			Winthrop	30	42-43

